

**SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION**

S.F. No. 2354

(SENATE AUTHORS: COLEMAN)

DATE
04/06/2021

D-PG
1214 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; sales and use; expanding the exemption for certain meals and
1.3 drinks; amending Minnesota Statutes 2020, section 297A.68, by adding
1.4 subdivisions.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2020, section 297A.68, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 46. Complimentary meals and beverages. Meals and beverages, including
1.9 alcoholic beverages, provided by a restaurant as defined under section 157.15, subdivision
1.10 12, to a customer at no cost to the customer are exempt.

1.11 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.12 30, 2021.

1.13 Sec. 2. Minnesota Statutes 2020, section 297A.68, is amended by adding a subdivision to
1.14 read:

1.15 Subd. 47. Employee food and drink. Prepared food and beverages, excluding alcoholic
1.16 beverages, purchased for and served to employees of a restaurant defined under section
1.17 157.15, subdivision 12, are exempt.

1.18 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.19 30, 2021.