

SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION

S.F. No. 236

(SENATE AUTHORS: DIBBLE and Dziedzic)

DATE	D-PG	OFFICIAL STATUS
01/17/2019	111	Introduction and first reading Referred to Taxes

1.1

A bill for an act

1.2

relating to taxation; sales and use; modifying exemption for instructional materials;

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amending Minnesota Statutes 2018, section 297A.67, subdivision 13a.

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

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Section 1. Minnesota Statutes 2018, section 297A.67, subdivision 13a, is amended to read:

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Subd. 13a. **Instructional materials.** (a) Instructional materials, other than textbooks,

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that are prescribed for use in conjunction with a course of study in a postsecondary school,

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college, university, or private career school to students who are regularly enrolled at such

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institutions are exempt. For purposes of this subdivision, "instructional materials" means

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materials required to be used directly in the completion of the course of study, including,

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but not limited to₂:

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(1) interactive CDs, tapes, digital audio works, digital audiovisual works, and computer

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software₂;

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(2) charts and models used in the course of study; and

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(3) specialty pens, pencils, inks, paint, paper, and other art supplies for art classes.

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(b) Notwithstanding paragraph (c), if the course of study is necessary to obtaining a

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degree or certification for a trade or career, any equipment, tools, and supplies required

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during the course of study that are generally used directly in the practice of the career or

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trade are also exempt.

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(c) Instructional materials do not include general reference works or other items incidental

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to the instructional process such as pens, pencils, paper, folders, or computers that are of

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general use outside of the course of study.

2.1 (d) For purposes of this subdivision, "school" and "private career school" have the
2.2 meanings given in subdivision 13.

2.3 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
2.4 30, 2019.