

SENATE
STATE OF MINNESOTA
EIGHTY-NINTH SESSION

S.F. No. 2576

(SENATE AUTHORS: INGEBRIGTSEN, Osmek and Weber)

DATE	D-PG	OFFICIAL STATUS
03/10/2016	4964	Introduction and first reading Referred to Taxes

A bill for an act

relating to taxes; sales and use taxes; exempting certain purchases of clay targets;
amending Minnesota Statutes 2014, section 297A.68, by adding a subdivision.

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

Section 1. Minnesota Statutes 2014, section 297A.68, is amended by adding a
subdivision to read:

Subd. 3b. **Clay targets.** Clay targets are exempt when purchased by hunting
clubs and retailers in the business of selling admissions to shooting facilities, provided
the clay targets are either:

(1) used in providing a shooting experience on the premises of the hunting club or
shooting facility; or

(2) sold at retail at the club or shooting facility.

EFFECTIVE DATE. This section is effective for sales and purchases made after
June 30, 2016.