

SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION

S.F. No. 567

(SENATE AUTHORS: SPARKS)

DATE	D-PG	OFFICIAL STATUS
01/28/2019	184	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; sales and use; providing an exemption for certain nonprofit

1.3conservation clubs; amending Minnesota Statutes 2018, section 297A.70, by adding

1.4a subdivision.

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

1.6Section 1. Minnesota Statutes 2018, section 297A.70, is amended by adding a subdivision

1.7to read:

1.8Subd. 21. **Nonprofit conservation clubs.** Sales to nonprofit conservation clubs are

1.9exempt. For purposes of this subdivision, a "nonprofit conservation club" means an

1.10organization exempt under section 501(c)(3) of the Internal Revenue Code that provides

1.11instruction, training, and facilities for shooting handguns or rifles.

1.12**EFFECTIVE DATE.** This section is effective for sales and purchases made after June

1.1330, 2019.