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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. 335

01/24/2019 Authored by Poppe  
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to taxation; sales and use; providing an exemption for certain nonprofit  
1.3 conservation clubs; amending Minnesota Statutes 2018, section 297A.70, by adding  
1.4 a subdivision.

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

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

1.8 Subd. 21. Nonprofit conservation clubs. Sales to nonprofit conservation clubs are  
1.9 exempt. For purposes of this subdivision, a "nonprofit conservation club" means an  
1.10 organization exempt under section 501(c)(3) of the Internal Revenue Code that provides  
1.11 instruction, training, and facilities for shooting handguns or rifles.

1.12 EFFECTIVE DATE. This section is effective for sales and purchases made after June  
1.13 30, 2019.