

State of Minnesota

H. F. No. **772**

1.1 A bill for an act

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

1.3 footstones; amending Minnesota Statutes 2020, section 297A.67, subdivision 10.

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

1.5 Section 1. Minnesota Statutes 2020, section 297A.67, subdivision 10, is amended to read:

1.6 Subd. 10. ~~Caskets; vaults~~ **Certain burial site goods.** Caskets and, burial vaults,

1.7 headstones, and footstones for human burial are exempt.

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

1.9 30, 2021.