

Be it enacted by the Legislature of the State of Minnesota:

Section 1. **Anoka, city of; rural service district.** Notwithstanding the provisions of Minnesota Statutes, Section 272.67, Subdivision 2 and Subdivision 5, the rural service district established by the city of Anoka may include such platted and unplatted lands as in the judgment of the governing body of the city of Anoka are rural in character, and are not developed for urban residential, commercial or industrial purposes, and for these reasons are not benefited to the same degree as other lands by municipal services financed by general taxation.

Sec. 2. This act shall become effective only after its approval by the governing body of the city of Anoka, and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved March 18, 1969.

CHAPTER 62—H. F. No. 657

An act relating to sales and use tax; amending Minnesota Statutes 1967, Section 297A.01, Subdivisions 3 and 4.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1967, Section 297A.01, Subdivision 3, is amended to read:

Subd. 3. **Taxation; sales tax; meals at schools.** A "sale" and a "purchase" includes, but is not limited to, each of the following transactions:

(a) Any transfer of title or possession, or both, of tangible personal property, whether absolutely or conditionally, and the leasing of or the granting of a license to use or consume tangible personal property, for a consideration in money or by exchange or barter;

(b) The production, fabrication, printing or processing of tangible personal property for a consideration for consumers who furnish either directly or indirectly the materials used in the production, fabrication, printing or processing;

(c) The furnishing, preparing or serving for a consideration of food, meals or drinks, not including hospitals, sanatoriums, nursing homes or senior citizens homes, ~~meals served to students and teachers~~

Changes or additions indicated by italics, deletions by strikeout.

~~at public or private schools~~ *meals and lunches served at public and private schools, universities or colleges, or the occasional meal thereof by a charitable or church organization;*

(d) The granting of the privilege of admission to places of amusement or athletic events and the privilege of use of amusement devices;

(e) The furnishing for a consideration of lodging and related services by a hotel, rooming house, tourist court, motel or trailer camp and of the granting of any similar license to use real property other than the renting or leasing thereof for a continuous period of 30 days or more;

(f) The furnishing for a consideration of electricity, gas, water, or steam for use or consumption within this state, or local exchange telephone service except such service provided by means of coin operated telephones including sales by municipal corporations in a proprietary capacity.

Sec. 2. Minnesota Statutes 1967, Section 297A.01, Subdivision 4, is amended to read:

Subd. 4. A "retail sale" or "sale at retail" means a sale for any purpose other than resale in the regular course of business. Property utilized by the owner only by leasing such property to others or by holding it in an effort to so lease it, and which is put to no use by the owner other than resale after such lease or effort to lease, shall be considered property purchased for resale. Sales of building materials, supplies and equipment to owners, contractors, subcontractors or builders for the erection of buildings or the alteration, repair or improvement of real property are "retail sales" or "sales at retail" in whatever quantity sold and whether or not for purpose of resale in the form of real property or otherwise. ~~Meals and lunches served at public and private schools, universities, or colleges shall not constitute a retail sale or a sale at retail.~~

Approved March 18, 1969.

CHAPTER 63—H. F. No. 684

[Coded]

An act relating to the county state-aid highway system; authorizing an increase in the allowable mileage thereof; amending Minnesota Statutes 1967, Section 162.02, by adding a subdivision.

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.