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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 2344

03/22/2021 Authored by Igo, Theis and Baker
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; exempting purchases of certain building materials
- 1.3

and supplies; amending Minnesota Statutes 2020, section 297A.71, by adding a
- 1.4

subdivision.
- 1.5

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6

Section 1. Minnesota Statutes 2020, section 297A.71, is amended by adding a subdivision
- 1.7

to read:
- 1.8

Subd. 53. **Building materials; resorts and recreational camping areas.** Materials and
- 1.9

supplies used or consumed in, and equipment incorporated into, the improvement of an
- 1.10

existing structure located at a resort, as defined in section 157.15, subdivision 11, or
- 1.11

recreational camping area, as defined in section 327.14, subdivision 8, are exempt. For
- 1.12

purposes of this subdivision, a structure includes a cabin located on resort property and any
- 1.13

other structure available for use by guests of the resort or recreational camping area.
- 1.14

EFFECTIVE DATE. This section is effective for sales and purchases made after June
- 1.15

30, 2021.