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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. 3004

02/11/2020 Authored by Noor; Richardson; Xiong, J.; Lesch and Her 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; clarifying the taxation of transfers of prewritten
1.3 computer software; amending Minnesota Statutes 2018, section 297A.61,
1.4 subdivision 56; repealing Minnesota Statutes 2018, section 297A.61, subdivision
1.5 17a.

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

1.7 Section 1. Minnesota Statutes 2018, section 297A.61, subdivision 56, is amended to read:

1.8 Subd. 56. Transferred or delivered electronically. "Transferred electronically" or
1.9 "delivered electronically" means obtained by the purchaser by means other than tangible
1.10 storage media. For purposes of this subdivision, it is not necessary that a copy of the product
1.11 be physically transferred or delivered to the purchaser. A product will be considered to have
1.12 been transferred or delivered electronically to a purchaser if the purchaser has access to the
1.13 product.

1.14 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.15 30, 2020.

1.16 Sec. 2. REPEALER.

1.17 Minnesota Statutes 2018, section 297A.61, subdivision 17a, is repealed.

1.18 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.19 30, 2020.

APPENDIX
Repealed Minnesota Statutes: 20-6066

297A.61 DEFINITIONS.

Subd. 17a. **Delivered electronically.** "Delivered electronically" means delivered to the purchaser by means other than tangible storage media.