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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 3086

03/23/2023 Authored by Nash and Grossell 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; modifying the definition of prepared food;
1.3 amending Minnesota Statutes 2022, section 297A.61, subdivision 31.

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

1.5 Section 1. Minnesota Statutes 2022, section 297A.61, subdivision 31, is amended to read:

1.6 Subd. 31. Prepared food. "Prepared food" means food that meets either of the following
1.7 conditions:

1.8 (1) the food is sold with eating utensils provided by the seller, including plates, knives,
1.9 forks, spoons, glasses, cups, napkins, or straws; or

1.10 (2) the food is sold in a heated state or heated by the seller or two or more food ingredients
1.11 are mixed or combined by the seller for sale as a single item, except for:

1.12 (i) bakery items, including, but not limited to, bread, rolls, buns, biscuits, bagels,
1.13 croissants, pastries, donuts, danish, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas;

1.14 (ii) ready-to-eat meat and seafood in an unheated state sold by weight;

1.15 (iii) eggs, fish, meat, poultry, and foods containing these raw animal foods requiring
1.16 cooking by the consumer as recommended by the Food and Drug Administration in chapter
1.17 3, part 401.11 of its food code so as to prevent food borne illnesses; ~~or~~

1.18 (iv) food that is only sliced, repackaged, or pasteurized by the seller; or

1.19 (v) food sold by a seller whose proper primary NAICS classification is manufacturing
1.20 in sector 311, except subsector 3118.

- 2.1 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
- 2.2 30, 2023.