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REVISOR

State of Minnesota

HOUSE OF REPRESENTATIVES H. F. No. 4383

NINETY-SECOND SESSION

Authored by Gomez The bill was read for the first time and referred to the Committee on Taxes 03/17/2022

1.1	A bill for an act
1.2 1.3	relating to taxation; sales and use; eliminating the exemption on the sale of racehorses; amending Minnesota Statutes 2020, section 297A.69, subdivision 6.
1.4	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
1.5	Section 1. Minnesota Statutes 2020, section 297A.69, subdivision 6, is amended to read:
1.6	Subd. 6. Horses; related materials. (a) Horses, including excluding racehorses, are
1.7	exempt.
1.8	(b) Materials, including feed and bedding, used or consumed in the breeding, raising,
1.9	owning, boarding, and keeping of horses are exempt. Machinery, equipment, implements,
1.10	tools, appliances, furniture, and fixtures used in the breeding, raising, owning, boarding,
1.11	and keeping of horses are not included within this exemption.
1.12	EFFECTIVE DATE. This section is effective the day following final enactment.