

State of Minnesota

H. F. No. **4383**

1.1 A bill for an act

1.2 relating to taxation; sales and use; eliminating the exemption on the sale of

1.3 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.