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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. **4734**

03/31/2022 Authored by 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; providing an exemption for meals purchased
1.3 for and provided to employees by restaurants; amending Minnesota Statutes 2020,
1.4 section 297A.68, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2020, section 297A.68, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 46. **Employee food and drink; restaurants.** Prepared food and beverages,
1.9 excluding alcoholic beverages, and other items taxable under this chapter and purchased
1.10 for and served as a meal to employees of a restaurant, as defined under section 157.15,
1.11 subdivision 12, are exempt.

1.12 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
1.13 30, 2022.