

SENATE

STATE OF MINNESOTA

EIGHTY-EIGHTH SESSION

S.F. No. 2918

(SENATE AUTHORS: PAPPAS, Bakk, Senjem, Bonoff and Nelson)

DATE	D-PG	OFFICIAL STATUS
03/27/2014	6938	Introduction and first reading Referred to Taxes

1.1

A bill for an act

1.2

relating to taxation; sales and use; providing a sales tax exemption for certain

1.3

organizations.

1.4

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

1.5

Section 1. **SALES TO INSTRUMENTALITIES OF THE STATES.**

1.6

Sales of the following items to an organization defined by the Internal Revenue

1.7

Service as an instrumentality of the state relating to the holding of an annual meeting

1.8

in this state are exempt:

1.9

(1) prepared food, soft drinks, and candy, as defined in Minnesota Statutes, section

1.10

297A.61, subdivisions 31 to 33; and

1.11

(2) alcoholic beverages, as defined in Minnesota Statutes, section 297A.67,

1.12

subdivision 2.

1.13

EFFECTIVE DATE. This section is applicable to sales and purchases made after

1.14

June 30, 2014, and before January 1, 2015.