

**SENATE
STATE OF MINNESOTA
NINETY-THIRD SESSION**

S.F. No. 3958

(SENATE AUTHORS: PUTNAM, Gustafson, Kunesh, Lieske and Hawj)

DATE	D-PG	OFFICIAL STATUS
02/19/2024	11654	Introduction and first reading Referred to Taxes

1.1 A bill for an act

1.2 relating to taxation; sales and use; providing an exemption for prepared food sold

1.3 by certain sellers; amending Minnesota Statutes 2022, section 297A.67, by adding

1.4 a subdivision.

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

1.6 Section 1. Minnesota Statutes 2022, section 297A.67, is amended by adding a subdivision

1.7 to read:

1.8 Subd. 41. Prepared food sold by cottage foods sellers. Prepared food sold by sellers

1.9 exempt from licensing under section 28A.152, subdivision 1, is exempt.

1.10 EFFECTIVE DATE. This section is effective for sales and purchases made after June

1.11 30, 2024.