

This Document can be made available in alternative formats upon request

State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 3305

02/10/2022 Authored by Edelson
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 a temporary exemption for disposable
1.3 face coverings.

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

1.5 Section 1. DISPOSABLE FACE COVERINGS; TEMPORARY SALES TAX
1.6 EXEMPTION.

1.7 Disposable face coverings are exempt from sales and use tax imposed under Minnesota
1.8 Statutes, chapter 297A, if purchased after June 30, 2022, and before July 1, 2024. For the
1.9 purposes of this subdivision, "disposable face coverings" means paper or disposable face
1.10 masks that cover the nose and mouth completely and that are sold for public consumption
1.11 to protect from infectious disease. Cloth masks, face shields, gaiters, masks that incorporate
1.12 a valve designed to facilitate easy exhaling, mesh masks, and masks with openings, holes,
1.13 visible gaps in the design or material, or vents are not disposable face coverings and are not
1.14 exempt under this section.

1.15 EFFECTIVE DATE. This section is effective July 1, 2022, and applies to sales and
1.16 purchases made after June 30, 2022, and before July 1, 2024.