

**SENATE  
STATE OF MINNESOTA  
NINETIETH SESSION**

**S.F. No. 958**

(SENATE AUTHORS: INGEBRIGTSEN)

**DATE**  
02/15/2017

**D-PG**  
600 Introduction and first reading  
Referred to Taxes

**OFFICIAL STATUS**

1.1 A bill for an act  
1.2 relating to taxation; sales and use; exempting purchases of certain building materials  
1.3 and supplies; amending Minnesota Statutes 2016, section 297A.71, by adding a  
1.4 subdivision.

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

1.6 Section 1. Minnesota Statutes 2016, section 297A.71, is amended by adding a subdivision  
1.7 to read:

1.8 Subd. 49. **Building materials; resorts and recreational camping areas.** Materials and  
1.9 supplies used or consumed in, and equipment incorporated into, the improvement of an  
1.10 existing structure located at a resort, as defined in section 157.15, subdivision 11, or  
1.11 recreational camping area, as defined in section 327.14, subdivision 8, are exempt. For  
1.12 purposes of this subdivision, a structure includes a cabin located on resort property and any  
1.13 other structure available for use by guests of the resort or recreational camping area.

1.14 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June  
1.15 30, 2017.