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State of Minnesota

HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. 1478

03/05/2015 Authored by Garofalo

The bill was read for the first time and referred to the Committee on Job Growth and Energy Affordability Policy and Finance

03/19/2015 Adoption of Report: Re-referred to the Committee on Transportation Policy and Finance

03/25/2015 Adoption of Report: Re-referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; sales and use; modifying the base of the metropolitan area
1.3 sales tax; amending Minnesota Statutes 2014, section 297A.992, 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 2014, section 297A.992, is amended by adding a
1.7 subdivision to read:

1.8 Subd. 2a. Tax base. Notwithstanding section 297A.99, subdivision 4, or any
1.9 requirements under the multistate agreement entered into under section 297A.995, the
1.10 tax under this section applies to all sales subject to the state sales tax under this chapter
1.11 that occur in the metropolitan transit area, except for sales and purchases of electricity
1.12 and natural gas.

1.13 EFFECTIVE DATE. This section is effective for sales and purchases made after
1.14 June 30, 2015.