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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 2323

02/25/2014 Authored by Gunther and Swedzinski
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 amnesty for animal
1.3 shelters.

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

1.5 Section 1. **TEMPORARY SALES TAX AMNESTY; ANIMAL SHELTERS.**

1.6 (a) Notwithstanding any other law to the contrary, amnesty is provided to any
1.7 nonprofit organization that is primarily engaged in the business of rescuing, sheltering, and
1.8 finding homes for unwanted animals if the organization registers and begins collecting the
1.9 sales and use tax within four months of the day following enactment of this provision. This
1.10 amnesty applies to qualifying organizations that are currently not registered to collect the
1.11 tax under Minnesota Statutes, chapter 297A, and to qualifying organizations that received
1.12 notice of the commencement of an audit and the audit is not yet finally resolved, provided
1.13 that the organization was not registered to collect sales and use tax at the time of the audit.

1.14 (b) The amnesty shall preclude assessment for uncollected and unpaid sales and use
1.15 tax under Minnesota Statutes, chapter 297A, and to local taxes subject to Minnesota
1.16 Statutes, section 297A.99, together with penalty and interest for sales made during the
1.17 period the qualifying organization was not registered in this state. The amnesty also
1.18 applies to unpaid use tax on sales made by the organization during the same period. The
1.19 amnesty is not available for sales and use taxes already paid or remitted to the state or to
1.20 sales taxes already collected by the seller.

1.21 **EFFECTIVE DATE.** This section is effective the day following final enactment.