

SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION

S.F. No. 1221

(SENATE AUTHORS: INGEBRIGTSEN, Eichorn, Ruud and Mathews)

DATE	D-PG	OFFICIAL STATUS
02/22/2021	474	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; sales and use; exempting purchases of certain building materials

1.3and supplies; amending Minnesota Statutes 2020, section 297A.71, by adding a

1.4subdivision.

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

1.6Section 1. Minnesota Statutes 2020, section 297A.71, is amended by adding a subdivision

1.7to read:

1.8Subd. 53. **Building materials; resorts and recreational camping areas.** Materials and

1.9supplies used or consumed in, and equipment incorporated into, the improvement of an

1.10existing structure located at a resort, as defined in section 157.15, subdivision 11, or

1.11recreational camping area, as defined in section 327.14, subdivision 8, are exempt. For

1.12purposes of this subdivision, a structure includes a cabin located on resort property and any

1.13other structure available for use by guests of the resort or recreational camping area.

1.14EFFECTIVE DATE. This section is effective for sales and purchases made after June

1.1530, 2021.