

**SENATE**  
**STATE OF MINNESOTA**  
**NINETIETH SESSION**

**S.F. No. 181**

(SENATE AUTHORS: DIBBLE)

DATE  
01/19/2017

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Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

- 1.1 A bill for an act
- 1.2 relating to taxation; sales and use; modifying exemption for instructional materials;
- 1.3 amending Minnesota Statutes 2016, section 297A.67, subdivision 13a.
- 1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5 Section 1. Minnesota Statutes 2016, section 297A.67, subdivision 13a, is amended to read:
- 1.6 Subd. 13a. **Instructional materials.** (a) Instructional materials, other than textbooks,
- 1.7 that are prescribed for use in conjunction with a course of study in a postsecondary school,
- 1.8 college, university, or private career school to students who are regularly enrolled at such
- 1.9 institutions are exempt. For purposes of this subdivision, "instructional materials" means
- 1.10 materials required to be used directly in the completion of the course of study, including,
- 1.11 but not limited to:
- 1.12 (1) interactive CDs, tapes, digital audio works, digital audiovisual works, and computer
- 1.13 software;
- 1.14 (2) charts and models used in the course of study; and
- 1.15 (3) specialty pens, pencils, inks, paint, paper, and other art supplies for art classes.
- 1.16 (b) Notwithstanding paragraph (c), if the course of study is necessary to obtaining a
- 1.17 degree or certification for a trade or career, any equipment, tools, and supplies required
- 1.18 during the course of study that are generally used directly in the practice of the career or
- 1.19 trade are also exempt.
- 1.20 (c) Instructional materials do not include general reference works or other items incidental
- 1.21 to the instructional process such as pens, pencils, paper, folders, or computers that are of
- 1.22 general use outside of the course of study.

2.1        (d) For purposes of this subdivision, "school" and "private career school" have the  
2.2 meanings given in subdivision 13.

2.3        **EFFECTIVE DATE.** This section is effective for sales and purchases made after June  
2.4 30, 2017.