

8130.6700 TEXTBOOKS.

Subpart 1. **In general.** Minnesota Statutes, section 297A.67, subdivision 13, exempts the sale of textbooks which are prescribed for use in a course of study in a school, college, university, and private career school to regularly enrolled students.

Subp. 2. **Definitions.** For the purposes of this part, the following words, terms, and phrases have the meanings given them in this subpart:

A. "Textbooks which are prescribed for use in a course of study" are defined as any book or other instructional material which is specifically required for a course of study. Encyclopedias, dictionaries, and school supplies such as paper, pencils, and folders are not included within this definition.

B. "School" means:

(1) an elementary, middle, secondary, or vocational center school with building, equipment, courses of study, class schedules, enrollment, and staff meeting the standards of the commissioner of children, families, and learning; or

(2) a nonpublic school, church, or religious organization or home school in which a child is provided instruction in compliance with Minnesota Statutes, sections 120A.22 and 120A.24.

C. "Private career school" is defined as a school licensed under Minnesota Statutes, section 136A.822.

D. "College" is defined to include all professional schools, paramedical, and other paraprofessional schools and nursing schools.

E. "Regularly enrolled student" is defined as one enrolled in a course of study at a qualifying educational institution with tuition, if required, currently paid. This definition includes correspondence, extension, full-time, and part-time students.

Subp. 3. [Repealed, 31 SR 449]

Statutory Authority: *MS s 14.388; 270C.06; 297A.29*

History: *17 SR 1279; L 2003 c 130 s 12; L 2005 c 151 art 1 s 114; 31 SR 449; L 2015 c 69 art 2 s 46*

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