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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. 1743

02/27/2019 Authored by Heintzeman and Poston
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 an exemption for certain sales of
1.3 farmer-produced prepared food; amending Minnesota Statutes 2018, section
1.4 297A.69, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2018, section 297A.69, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 8. Farmer-produced prepared food. (a) Sales of prepared food by a person, or
1.9 an immediate family member of a person, engaged in agricultural production are exempt
1.10 if:

1.11 (1) the main ingredient of the prepared food is a fruit grown on the farm operated by the
1.12 producer of the prepared food or a member of their immediate family; and

1.13 (2) the prepared food is sold on the farm premises or directly by the producer, or an
1.14 immediate family member at a fair, farmer's market, craft show, or similar event.

1.15 (b) For purposes of this subdivision, "immediate family member" means a spouse, parent,
1.16 stepparent, child, stepchild, grandparent, grandchild, brother, or sister, by blood or marriage.

1.17 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.18 30, 2019.