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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-SEVENTH SESSION

H. F. No. **2489**

02/23/2012 Authored by Davids and Gunther  
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; clarifying definitions; amending Minnesota  
1.3 Statutes 2010, sections 297F.01, subdivisions 3, 10; 299F.850, subdivisions 3, 4.

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

1.5 Section 1. Minnesota Statutes 2010, section 297F.01, subdivision 3, is amended to read:

1.6 Subd. 3. **Cigarette.** "Cigarette" means any roll for smoking made wholly or in part  
1.7 of tobacco, the wrapper or cover of which is made of paper or another substance or material  
1.8 except tobacco. Cigarette includes the product of a machine at a retail establishment that  
1.9 enables any person to process, or causes to be produced, at that establishment tobacco or  
1.10 any product that is made or derived from tobacco into a roll or tube.

1.11 Sec. 2. Minnesota Statutes 2010, section 297F.01, subdivision 10, is amended to read:

1.12 Subd. 10. **Manufacturer.** "Manufacturer" means a person who produces and  
1.13 sells cigarettes or tobacco products, including a person who maintains a machine at a  
1.14 retail establishment that enables any person to process, or causes to be produced, at that  
1.15 establishment tobacco or any product that is made or derived from tobacco into a roll or  
1.16 tube.

1.17 Sec. 3. Minnesota Statutes 2010, section 299F.850, subdivision 3, is amended to read:

1.18 Subd. 3. **Cigarette.** "Cigarette" means any roll for smoking made wholly or in  
1.19 part of tobacco, the wrapper or cover of which is made of paper or any other substance  
1.20 or material except tobacco. Cigarette includes the product of a machine at a retail  
1.21 establishment that enables any person to process, or causes to be produced, at that

2.1 establishment tobacco or any product that is made or derived from tobacco into a roll or  
2.2 tube.

2.3 Sec. 4. Minnesota Statutes 2010, section 299F.850, subdivision 4, is amended to read:

2.4 Subd. 4. **Manufacturer.** "Manufacturer" means:

2.5 (1) any entity that manufactures or otherwise produces cigarettes or causes cigarettes  
2.6 to be manufactured or produced anywhere that the manufacturer intends to be sold in the  
2.7 state, including cigarettes intended to be sold in the United States through an importer;

2.8 (2) the first purchaser anywhere that intends to resell in the United States cigarettes  
2.9 manufactured anywhere that the original manufacturer or maker does not intend to be sold  
2.10 in the United States; ~~or~~

2.11 (3) any entity that becomes a successor of an entity described in clause (1) or (2); or

2.12 (4) a person who maintains a machine at a retail establishment that enables any  
2.13 person to process, or causes to be produced, at that establishment tobacco or any product  
2.14 that is made or derived from tobacco into a roll or tube.