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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 692

02/04/2021 Authored by Igo; Olson, B., and Scott
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 annual tax holiday period for sales
1.3 and purchases of school supplies; amending Minnesota Statutes 2020, section
1.4 297A.68, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2020, section 297A.68, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 46. Tax holiday for school supplies. (a) For the seven days prior to Labor Day,
1.9 school supplies are exempt provided that the individual item has a value for sales tax purposes
1.10 of \$..... or less.

1.11 (b) For purposes of this subdivision, "school supplies" includes pencils; pens; markers;
1.12 crayons; glue and paste; lined, graph, art, and construction paper; blue books; notebooks;
1.13 folders; binders; portfolios; note cards and card holders; rulers and other measuring devices;
1.14 calculators; textbooks; reference books; music books and sheet music; book bags; and lunch
1.15 boxes.

1.16 (c) School supplies does not include paper products not used primarily in school work,
1.17 such as stationery and wrapping paper; adhesive products not generally used in a school
1.18 setting by children; or backpacks designed primarily for hiking or camping.

1.19 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.20 30, 2021.