

**SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION**

S.F. No. 1099

(SENATE AUTHORS: KORAN, Lang, Eichorn, Utke and Ruud)

DATE	D-PG	OFFICIAL STATUS
02/11/2019	332	Introduction and first reading
		Referred to Taxes

1.1 A bill for an act

1.2 relating to taxation; sales and use; exempting the purchase of gun safes; amending

1.3 Minnesota Statutes 2018, section 297A.67, by adding a subdivision.

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

1.5 Section 1. Minnesota Statutes 2018, section 297A.67, is amended by adding a subdivision

1.6 to read:

1.7 Subd. 37. **Gun safes.** A gun safe is exempt. For purposes of this subdivision, "gun safe"

1.8 means a locking container or other enclosure equipped with a padlock, key lock, combination

1.9 lock, or other locking device that is designed and intended for the secure storage of one or

1.10 more firearms.

1.11 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June

1.12 30, 2019.