

SENATE
STATE OF MINNESOTA
EIGHTY-EIGHTH SESSION

S.F. No. 1842

(SENATE AUTHORS: REST)

DATE	D-PG	OFFICIAL STATUS
02/25/2014	5836	Introduction and first reading Referred to Taxes

1.1 A bill for an act
 1.2 relating to taxation; sales and use; providing an exemption for certain digital
 1.3 audio works and digital audiovisual works; amending Minnesota Statutes 2012,
 1.4 section 297A.67, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2012, section 297A.67, is amended by adding a
 1.7 subdivision to read:

1.8 Subd. 33. Presentations accessed as digital audio and audiovisual works. The
 1.9 charge for a live or prerecorded presentation, such as a lecture, seminar, workshop, or
 1.10 course, where participants access the presentation as a digital audio work or digital
 1.11 audiovisual work, is exempt if:

1.12 (1) participants are connected to other participants via the Internet
 1.13 or telecommunications equipment, or other device that transfers the presentation
 1.14 electronically that allows audience members and the presenter or instructor to give, receive,
 1.15 and discuss information with each other in real time. For a prerecorded presentation,
 1.16 audience members and the presenter or instructor are able to give, receive, and discuss
 1.17 information with each other either during or at the end of the prerecorded presentation; and

1.18 (2) for presentations where participants have the option of attending in person,
 1.19 for example, sitting in a conference room with the instructor and other participants, the
 1.20 admission to the presentation is not subject to tax under this chapter.

1.21 EFFECTIVE DATE. This section is effective for sales and purchases made after
 1.22 June 30, 2014.