

S.F. No. 2288, as introduced - 87th Legislative Session (2011-2012) [12-5434]

2.1 guaranteed maximum price covering both labor and materials for use in the construction,
2.2 alteration, or repair of a building or facility;

2.3 (2) construction materials purchased by tax-exempt entities or their contractors to
2.4 be used in constructing buildings or facilities that will not be used principally by the
2.5 tax-exempt entities; and

2.6 (3) lodging as defined under section 297A.61, subdivision 3, paragraph (g), clause
2.7 (2), and prepared food, candy, soft drinks, and alcoholic beverages as defined in section
2.8 297A.67, subdivision 2, except wine purchased by an established religious organization
2.9 for sacramental purposes or as allowed under subdivision 9a; and

2.10 (4) leasing of a motor vehicle as defined in section 297B.01, subdivision 11, except
2.11 as provided in paragraph (c).

2.12 (c) This exemption applies to the leasing of a motor vehicle as defined in section
2.13 297B.01, subdivision 11, only if the vehicle is:

2.14 (1) a truck, as defined in section 168.002, a bus, as defined in section 168.002, or a
2.15 passenger automobile, as defined in section 168.002, if the automobile is designed and
2.16 used for carrying more than nine persons including the driver; and

2.17 (2) intended to be used primarily to transport tangible personal property or
2.18 individuals, other than employees, to whom the organization provides service in
2.19 performing its charitable, religious, or educational purpose.

2.20 (d) A limited liability company also qualifies for exemption under this subdivision if
2.21 (1) it consists of a sole member that would qualify for the exemption, and (2) the items
2.22 purchased qualify for the exemption.

2.23 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
2.24 June 30, 2012.

2.25 Sec. 2. Minnesota Statutes 2010, section 297A.70, is amended by adding a subdivision
2.26 to read:

2.27 Subd. 9a. **Established religious orders.** Sales of lodging, prepared food, candy,
2.28 soft drinks, and alcoholic beverages at noncatered events between an established religious
2.29 order and an affiliated institution of higher education are exempt. For purposes of this
2.30 subdivision, an institution of higher education is "affiliated" with an established religious
2.31 order if members of the religious order are represented on the governing board of the
2.32 institution of higher education and the two organization share campus space and common
2.33 facilities.

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