

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

**S.F. No. 2829**

(SENATE AUTHORS: COLEMAN)

DATE  
03/13/2023

D-PG  
1692 Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

- 1.1 A bill for an act
- 1.2 relating to taxation; sales and use; modifying the definition of prepared food;
- 1.3 amending Minnesota Statutes 2022, section 297A.61, subdivision 31.
- 1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5 Section 1. Minnesota Statutes 2022, section 297A.61, subdivision 31, is amended to read:
- 1.6 Subd. 31. **Prepared food.** "Prepared food" means food that meets either of the following
- 1.7 conditions:
- 1.8 (1) the food is sold with eating utensils provided by the seller, including plates, knives,
- 1.9 forks, spoons, glasses, cups, napkins, or straws; or
- 1.10 (2) the food is sold in a heated state or heated by the seller or two or more food ingredients
- 1.11 are mixed or combined by the seller for sale as a single item, except for:
- 1.12 (i) bakery items, including, but not limited to, bread, rolls, buns, biscuits, bagels,
- 1.13 croissants, pastries, donuts, danish, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas;
- 1.14 (ii) ready-to-eat meat and seafood in an unheated state sold by weight;
- 1.15 (iii) eggs, fish, meat, poultry, and foods containing these raw animal foods requiring
- 1.16 cooking by the consumer as recommended by the Food and Drug Administration in chapter
- 1.17 3, part 401.11 of its food code so as to prevent food borne illnesses; ~~or~~
- 1.18 (iv) food that is only sliced, repackaged, or pasteurized by the seller; or
- 1.19 (v) food sold by a seller whose proper primary NAICS classification is manufacturing
- 1.20 in sector 311, except subsector 3118.

- 2.1 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
- 2.2 30, 2023.