

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

**S.F. No. 308**

(SENATE AUTHORS: DORNINK)

DATE  
01/17/2023

D-PG  
196 Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; sales and use; providing an exemption for certain conservation  
1.3 clubs; amending Minnesota Statutes 2022, section 297A.70, by adding a  
1.4 subdivision.

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

1.6 Section 1. Minnesota Statutes 2022, section 297A.70, is amended by adding a subdivision  
1.7 to read:

1.8 Subd. 22. **Nonprofit conservation clubs.** Sales to nonprofit conservation clubs are  
1.9 exempt. For purposes of this subdivision, "nonprofit conservation club" means an  
1.10 organization exempt under section 501(c)(3) of the Internal Revenue Code that provides  
1.11 instruction, training, and facilities for shooting handguns or rifles.

1.12 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June  
1.13 30, 2023.