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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. 1579

02/21/2019 Authored by Nornes, Ecklund, Heintzeman, Persell, Fabian and others
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; sales and use; exempting purchases of building materials and
1.3 supplies for certain resorts and recreational camping areas; amending Minnesota
1.4 Statutes 2018, section 297A.71, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2018, section 297A.71, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 51. **Building materials; resorts and recreational camping areas.** Materials and
1.9 supplies used or consumed in, and equipment incorporated into, the improvement of an
1.10 existing structure located at a resort, as defined in section 157.15, subdivision 11, or
1.11 recreational camping area, as defined in section 327.14, subdivision 8, are exempt. For
1.12 purposes of this subdivision, a structure includes a cabin located on resort property and any
1.13 other structure available for use by guests of the resort or recreational camping area.

1.14 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
1.15 30, 2019.