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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 1790

04/19/2013 Authored by Sundin and Metsa
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; imposing a higher rate of tax on foreign-made
1.3 goods; amending Minnesota Statutes 2012, section 297A.62, subdivision 1, by
1.4 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.62, subdivision 1, is amended to read:

1.7 Subdivision 1. **Generally.** Except as otherwise provided in subdivision 3 or 6, or in
1.8 this chapter, a sales tax of 6.5 percent is imposed on the gross receipts from retail sales as
1.9 defined in section 297A.61, subdivision 4, made in this state or to a destination in this
1.10 state by a person who is required to have or voluntarily obtains a permit under section
1.11 297A.83, subdivision 1.

1.12 EFFECTIVE DATE. This section is effective for sales and purchases made after
1.13 June 30, 2013.

1.14 Sec. 2. Minnesota Statutes 2012, section 297A.62, is amended by adding a subdivision
1.15 to read:

1.16 Subd. 6. Foreign-made goods. A sales tax of 13 percent is imposed on the
1.17 gross receipts from a retail sale, as defined in section 297A.61, subdivision 4, of
1.18 foreign-made goods. For the purposes of this subdivision, "foreign-made goods" means
1.19 tangible personal property as defined in section 297A.61, subdivision 10, produced
1.20 from agricultural, construction, manufacturing, assembly, or mining activities outside
1.21 the territorial limits of the 50 states of the United States, the Commonwealth of Puerto
1.22 Rico, and the District of Columbia.

- 2.1 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
- 2.2 June 30, 2013.