

**SENATE**  
**STATE OF MINNESOTA**  
**EIGHTY-NINTH SESSION**

**S.F. No. 103**

(SENATE AUTHORS: DIBBLE and Sheran)

DATE	D-PG	OFFICIAL STATUS
01/15/2015	68	Introduction and first reading Referred to Taxes
01/20/2015	94	Author added Sheran

1.1 A bill for an act  
 1.2 relating to taxation; sales and use; modifying exemption for instructional  
 1.3 materials; amending Minnesota Statutes 2014, section 297A.67, subdivision 13a.

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

1.5 Section 1. Minnesota Statutes 2014, section 297A.67, subdivision 13a, is amended to  
 1.6 read:

1.7 Subd. 13a. **Instructional materials.** (a) Instructional materials, other than  
 1.8 textbooks, that are prescribed for use in conjunction with a course of study in a  
 1.9 postsecondary school, college, university, or private career school to students who are  
 1.10 regularly enrolled at such institutions are exempt. For purposes of this subdivision,  
 1.11 "instructional materials" means materials required to be used directly in the completion of  
 1.12 the course of study, including, but not limited to;

1.13 (1) interactive CDs, tapes, digital audio works, digital audiovisual works, and  
 1.14 computer software;

1.15 (2) charts and models used in the course of study; and

1.16 (3) specialty pens, pencils, inks, paint, paper, and other art supplies for art classes.

1.17 (b) Notwithstanding paragraph (c), if the course of study is necessary to obtaining a  
 1.18 degree or certification for a trade or career, any equipment, tools, and supplies required  
 1.19 during the course of study that are generally used directly in the practice of the career  
 1.20 or trade are also exempt.

1.21 (c) Instructional materials do not include general reference works or other items  
 1.22 incidental to the instructional process such as pens, pencils, paper, folders, or computers  
 1.23 that are of general use outside of the course of study.

2.1            (d) For purposes of this subdivision, "school" and "private career school" have the  
2.2 meanings given in subdivision 13.

2.3            **EFFECTIVE DATE.** This section is effective for sales and purchases made after  
2.4 June 30, 2015.