

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

S.F. No. 3010

(SENATE AUTHORS: DZIEDZIC and Rest)

DATE
02/11/2020

D-PG
4723 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; sales and use; clarifying the taxation of transfers of prewritten
1.3 computer software; amending Minnesota Statutes 2018, section 297A.61,
1.4 subdivision 56; repealing Minnesota Statutes 2018, section 297A.61, subdivision
1.5 17a.

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

1.7 Section 1. Minnesota Statutes 2018, section 297A.61, subdivision 56, is amended to read:

1.8 Subd. 56. **Transferred or delivered electronically.** "Transferred electronically" or
1.9 "delivered electronically" means obtained by the purchaser by means other than tangible
1.10 storage media. For purposes of this subdivision, it is not necessary that a copy of the product
1.11 be physically transferred or delivered to the purchaser. A product will be considered to have
1.12 been transferred or delivered electronically to a purchaser if the purchaser has access to the
1.13 product.

1.14 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
1.15 30, 2020.

1.16 Sec. 2. **REPEALER.**

1.17 Minnesota Statutes 2018, section 297A.61, subdivision 17a, is repealed.

1.18 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
1.19 30, 2020.

APPENDIX
Repealed Minnesota Statutes: 20-6066

297A.61 DEFINITIONS.

Subd. 17a. **Delivered electronically.** "Delivered electronically" means delivered to the purchaser by means other than tangible storage media.