

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

S.F. No. 5407

(SENATE AUTHORS: COLEMAN and Dornink)

DATE
04/11/2024

D-PG
13650 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 all school supplies;
1.3 amending Minnesota Statutes 2022, section 297A.67, by adding a subdivision.

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

1.5 Section 1. Minnesota Statutes 2022, section 297A.67, is amended by adding a subdivision
1.6 to read:

1.7 Subd. 41. School supplies. (a) All school supplies are exempt.

1.8 (b) For the purposes of this section, "school supplies" includes but is not limited to
1.9 binders, calculators, cellophane tape, blackboard chalk, compasses, composition books,
1.10 crayons, erasers, folders, glue, paste, glue sticks, highlighters, index cards, index card boxes,
1.11 legal pads, lunch boxes, markers, notebooks, poster board, construction paper, graph paper,
1.12 tracing paper, manila paper, copy paper, loose-leaf ruled paper, colored paper, pencil boxes,
1.13 school supply boxes, pencil sharpeners, pencils, pens, protractors, rulers, scissors, and
1.14 writing tablets. Book bags having a retail price of \$60 or less are school supplies.

1.15 (c) School supplies does not include paper products not used primarily in school work,
1.16 such as stationery and wrapping paper; adhesive products not generally used in a school
1.17 setting by children; or backpacks designed primarily for hiking or camping.

1.18 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.19 30, 2024.