

**SENATE**  
**STATE OF MINNESOTA**  
**NINETIETH SESSION**

**S.F. No. 660**

(SENATE AUTHORS: INGEBRIGTSEN, Senjem and Sparks)

DATE	D-PG	OFFICIAL STATUS
02/06/2017	519	Introduction and first reading
		Referred to Taxes
02/13/2017	592	Author added Sparks
02/15/2017	613	Author added Pratt

1.1 A bill for an act  
 1.2 relating to taxation; sales and use; exempting certain purchases of clay targets;  
 1.3 amending Minnesota Statutes 2016, section 297A.68, by adding a subdivision.

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

1.5 Section 1. Minnesota Statutes 2016, section 297A.68, is amended by adding a subdivision  
 1.6 to read:

1.7 Subd. 3b. Clay targets. Clay targets are exempt when purchased by hunting clubs and  
 1.8 retailers in the business of selling admissions to shooting facilities, provided the clay targets  
 1.9 are either:

1.10 (1) used in providing a shooting experience on the premises of the hunting club or  
 1.11 shooting facility; or

1.12 (2) sold at retail at the club or shooting facility.

1.13 EFFECTIVE DATE. This section is effective for sales and purchases made after June  
 1.14 30, 2017.