

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

S.F. No. 1221

(SENATE AUTHORS: INGEBRIGTSEN, Eichorn, Ruud and Mathews)

DATE
02/22/2021

D-PG

Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; sales and use; exempting purchases of certain building materials
1.3 and supplies; amending Minnesota Statutes 2020, section 297A.71, by adding a
1.4 subdivision.

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

1.6 Section 1. Minnesota Statutes 2020, section 297A.71, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 53. **Building materials; resorts and recreational camping areas.** Materials and
1.9 supplies used or consumed in, and equipment incorporated into, the improvement of an
1.10 existing structure located at a resort, as defined in section 157.15, subdivision 11, or
1.11 recreational camping area, as defined in section 327.14, subdivision 8, are exempt. For
1.12 purposes of this subdivision, a structure includes a cabin located on resort property and any
1.13 other structure available for use by guests of the resort or recreational camping area.

1.14 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
1.15 30, 2021.