

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

S.F. No. 1388

(SENATE AUTHORS: HOFFMAN)

DATE
02/13/2025

D-PG

Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; tobacco products excise tax; exempting the sales of certain
1.3 cigars from the taxes imposed on tobacco products and premium cigars; amending
1.4 Minnesota Statutes 2024, section 297F.06, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2024, section 297F.06, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 6. Tobacco products tax on cigars. Sales of cigars by a manufacturer or tobacco
1.9 products distributor for shipment outside the state in interstate commerce are exempt from
1.10 the taxes imposed under section 297F.05, subdivisions 3 and 3a.

1.11 EFFECTIVE DATE. This section is effective July 1, 2025.