

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

S.F. No. 3958

(SENATE AUTHORS: PUTNAM, Gustafson, Kunesh, Lieske and Hawj)

DATE
02/19/2024

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; providing an exemption for prepared food sold
1.3 by certain sellers; amending Minnesota Statutes 2022, section 297A.67, by adding
1.4 a subdivision.

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

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

1.8 Subd. 41. Prepared food sold by cottage foods sellers. Prepared food sold by sellers
1.9 exempt from licensing under section 28A.152, subdivision 1, is exempt.

1.10 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.11 30, 2024.