

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

**S.F. No. 5409**

(SENATE AUTHORS: COLEMAN and Dornink)

DATE  
04/11/2024

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Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; sales and use; expanding the exemption for baby products;  
1.3 amending Minnesota Statutes 2022, section 297A.67, subdivision 9.

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

1.5 Section 1. Minnesota Statutes 2022, section 297A.67, subdivision 9, is amended to read:

1.6 Subd. 9. **Baby products.** (a) All baby products are exempt.

1.7 (b) For the purposes of this subdivision, "baby products" includes but is not limited to  
1.8 breast pumps, baby bottles and nipples, pacifiers, teething rings, ~~and~~ infant syringes ~~are~~  
1.9 ~~exempt~~, baby wipes, baby oils, baby lotions, baby creams, cribs and bassinets, changing  
1.10 tables, strollers, car seats, baby swings, and similar products.

1.11 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June  
1.12 30, 2024.