

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

S.F. No. 748

(SENATE AUTHORS: COLEMAN)

DATE
01/30/2025

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxes; sales and use; providing for a sales tax holiday on school supplies;
1.3 amending Minnesota Statutes 2024, section 297A.67, by adding a subdivision.

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

1.5 Section 1. Minnesota Statutes 2024, section 297A.67, is amended by adding a subdivision
1.6 to read:

1.7 Subd. 41. Sales tax holiday. (a) For the purposes of this subdivision, "sales tax holiday"
1.8 means the dates during which the retail sale of qualifying items is exempt from the tax
1.9 imposed under this chapter.

1.10 (b) There is a sales tax holiday established during the seven-day period beginning at
1.11 12:01 a.m. on each July 31 and ending at 11:59 p.m. on August 6 for the following items:

1.12 (1) book bags having a retail price of \$60 or less; and

1.13 (2) school supplies having a retail price of \$15 or less per item. For the purposes of this
1.14 subdivision, "school supplies" includes binders, calculators, cellophane tape, blackboard
1.15 chalk, compasses, composition books, crayons, erasers, folders, glue, paste, glue sticks,
1.16 highlighters, index cards, index card boxes, legal pads, lunch boxes, markers, notebooks,
1.17 poster board, construction paper, graph paper, tracing paper, manila paper, copy paper,
1.18 loose-leaf ruled paper, colored paper, pencil boxes, school supply boxes, pencil sharpeners,
1.19 pencils, pens, protractors, rulers, scissors, and writing tablets.

1.20 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.21 30, 2025.