

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

S.F. No. 978

(SENATE AUTHORS: DUCKWORTH)

DATE
02/15/2021

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; providing an exemption for headstones and
1.3 footstones; amending Minnesota Statutes 2020, section 297A.67, subdivision 10.

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

1.5 Section 1. Minnesota Statutes 2020, section 297A.67, subdivision 10, is amended to read:

1.6 Subd. 10. ~~Caskets; vaults~~ Certain burial site goods. Caskets and₂ burial vaults,
1.7 headstones, and footstones for human burial are exempt.

1.8 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.9 30, 2021.