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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 2719

03/08/2023 Authored by Engen, Wiener, Murphy, Bakeberg and Nash
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; sales and use; providing a sales tax holiday for the purchase
1.3 of school supplies.

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

1.5 Section 1. SALES TAX HOLIDAY; SCHOOL SUPPLIES.

1.6 (a) The tax imposed under Minnesota Statutes, chapter 297A, may not be collected
1.7 during the period from 12:01 a.m. on August 15, 2023, through 11:59 p.m. on August 21,
1.8 2023, on the retail sale of the following:

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

1.10 (2) school supplies having a retail price of \$15 or less per item.

1.11 (b) For the purposes of this section, "school supplies" includes binders, calculators,
1.12 cellophane tape, blackboard chalk, compasses, composition books, crayons, erasers, folders,
1.13 glue, paste, glue sticks, highlighters, index cards, index card boxes, legal pads, lunch boxes,
1.14 markers, notebooks, poster board, construction paper, graph paper, tracing paper, manila
1.15 paper, copy paper, loose-leaf ruled paper, colored paper, pencil boxes, school supply boxes,
1.16 pencil sharpeners, pencils, pens, protractors, rulers, scissors, and writing tablets.

1.17 EFFECTIVE DATE. This section is effective the day following final enactment.