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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 5187

04/02/2024 Authored by Engen, Perryman, Zeleznikar, Skraba, Anderson, P. E., and others
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 an exemption for all school supplies;
1.3 amending Minnesota Statutes 2022, 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 2022, section 297A.67, is amended by adding a subdivision
1.6 to read:

1.7 Subd. 41. School supplies. (a) All school supplies are exempt.

1.8 (b) For the purposes of this section, "school supplies" includes but is not limited to
1.9 binders, calculators, cellophane tape, blackboard chalk, compasses, composition books,
1.10 crayons, erasers, folders, glue, paste, glue sticks, highlighters, index cards, index card boxes,
1.11 legal pads, lunch boxes, markers, notebooks, poster board, construction paper, graph paper,
1.12 tracing paper, manila paper, copy paper, loose-leaf ruled paper, colored paper, pencil boxes,
1.13 school supply boxes, pencil sharpeners, pencils, pens, protractors, rulers, scissors, and
1.14 writing tablets. Book bags having a retail price of \$60 or less are school supplies.

1.15 (c) School supplies does not include paper products not used primarily in school work,
1.16 such as stationery and wrapping paper; adhesive products not generally used in a school
1.17 setting by children; or backpacks designed primarily for hiking or camping.

1.18 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.19 30, 2024.