

1.1 A bill for an act  
1.2 relating to taxation; sales and use; providing an exemption for Internet service  
1.3 machinery and equipment; amending Minnesota Statutes 2016, section 297A.67,  
1.4 by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2016, section 297A.67, is amended by adding a subdivision  
1.7 to read:

1.8 Subd. 34. **Internet service machinery and equipment.** Internet service machinery and  
1.9 equipment are exempt.

1.10 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June  
1.11 30, 2017.