

**SENATE  
STATE OF MINNESOTA  
EIGHTY-NINTH SESSION**

**S.F. No. 1979**

(SENATE AUTHORS: THOMPSON and Benson)

DATE	D-PG	OFFICIAL STATUS
03/25/2015		Introduction and first reading Referred to Taxes

1.1 A bill for an act  
 1.2 relating to taxation; sales and use; modifying the base of the metropolitan area  
 1.3 sales tax; amending Minnesota Statutes 2014, section 297A.992, by adding a  
 1.4 subdivision.

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

1.6 Section 1. Minnesota Statutes 2014, section 297A.992, is amended by adding a  
 1.7 subdivision to read:

1.8 Subd. 2a. Tax base. Notwithstanding section 297A.99, subdivision 4, or any  
 1.9 requirements under the multistate agreement entered into under section 297A.995, the  
 1.10 tax under this section applies to all sales subject to the state sales tax under this chapter  
 1.11 that occur in the metropolitan transit area, except for sales and purchases of electricity  
 1.12 and natural gas.

1.13 EFFECTIVE DATE. This section is effective for sales and purchases made after  
 1.14 June 30, 2015.