

**SENATE  
STATE OF MINNESOTA  
NINETIETH SESSION**

**S.F. No. 3069**

(SENATE AUTHORS: SPARKS)

DATE  
03/08/2018

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 certain nonprofit  
1.3 conservation clubs; amending Minnesota Statutes 2016, section 297A.70, by adding  
1.4 a subdivision.

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

1.6 Section 1. Minnesota Statutes 2016, section 297A.70, is amended by adding a subdivision  
1.7 to read:

1.8 Subd. 21. **Nonprofit conservation clubs.** Sales to nonprofit conservation clubs are  
1.9 exempt. For purposes of this subdivision, a "nonprofit conservation club" means an  
1.10 organization exempt under section 501(c)(3) of the Internal Revenue Code that provides  
1.11 instruction, training, and facilities for shooting handguns or rifles.

1.12 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June  
1.13 30, 2018.