

**SENATE  
STATE OF MINNESOTA  
NINETY-SECOND SESSION**

**S.F. No. 3862**

(SENATE AUTHORS: KLEIN)

DATE  
03/09/2022

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Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; sales and use; reducing the general sales tax rate; amending  
1.3 Minnesota Statutes 2020, section 297A.62, subdivision 1.

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

1.5 Section 1. Minnesota Statutes 2020, section 297A.62, subdivision 1, is amended to read:

1.6 Subdivision 1. **Generally.** Except as otherwise provided in subdivision 3 or in this  
1.7 chapter, a sales tax of ~~6.5~~ 5.875 percent is imposed on the gross receipts from retail sales  
1.8 as defined in section 297A.61, subdivision 4, made in this state or to a destination in this  
1.9 state by a person who is required to have or voluntarily obtains a permit under section  
1.10 297A.83, subdivision 1.

1.11 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June  
1.12 30, 2022.