

**SENATE
STATE OF MINNESOTA
NINETIETH SESSION**

S.F. No. 529

(SENATE AUTHORS: SENJEM)

DATE
02/02/2017

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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; 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.