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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. **2574**

01/29/2016 Authored by Nornes  
The bill was referred to the Committee on Mining and Outdoor Recreation Policy

1.1 A bill for an act  
1.2 relating to taxes; sales and use taxes; exempting certain purchases of clay targets;  
1.3 amending Minnesota Statutes 2014, section 297A.68, by adding a subdivision.

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

1.5 Section 1. Minnesota Statutes 2014, section 297A.68, is amended by adding a  
1.6 subdivision to read:

1.7 Subd. 3b. Clay targets. Clay targets are exempt when purchased by hunting  
1.8 clubs and retailers in the business of selling admissions to shooting facilities, provided  
1.9 the clay targets are either:

1.10 (1) used in providing a shooting experience on the premises of the hunting club or  
1.11 shooting facility; or

1.12 (2) sold at retail at the club or shooting facility.

1.13 EFFECTIVE DATE. This section is effective for sales and purchases made after  
1.14 June 30, 2016.