

SENATE
STATE OF MINNESOTA
NINETY-THIRD SESSION

S.F. No. 5407

(SENATE AUTHORS: COLEMAN and Dornink)

DATE
04/11/2024

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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 all school supplies;
- 1.3 amending Minnesota Statutes 2022, section 297A.67, by adding a subdivision.
- 1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5 Section 1. Minnesota Statutes 2022, section 297A.67, is amended by adding a subdivision
- 1.6 to read:
- 1.7 Subd. 41. **School supplies.** (a) All school supplies are exempt.
- 1.8 (b) For the purposes of this section, "school supplies" includes but is not limited to
- 1.9 binders, calculators, cellophane tape, blackboard chalk, compasses, composition books,
- 1.10 crayons, erasers, folders, glue, paste, glue sticks, highlighters, index cards, index card boxes,
- 1.11 legal pads, lunch boxes, markers, notebooks, poster board, construction paper, graph paper,
- 1.12 tracing paper, manila paper, copy paper, loose-leaf ruled paper, colored paper, pencil boxes,
- 1.13 school supply boxes, pencil sharpeners, pencils, pens, protractors, rulers, scissors, and
- 1.14 writing tablets. Book bags having a retail price of \$60 or less are school supplies.
- 1.15 (c) School supplies does not include paper products not used primarily in school work,
- 1.16 such as stationery and wrapping paper; adhesive products not generally used in a school
- 1.17 setting by children; or backpacks designed primarily for hiking or camping.
- 1.18 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
- 1.19 30, 2024.