

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

**S.F. No. 1444**

(SENATE AUTHORS: REST, Duckworth, Putnam, Seeberger and Lang)

DATE  
02/09/2023

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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 firearm storage  
1.3 units; 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. 39. Firearm storage units. Secure firearm storage units are exempt. For the  
1.8 purposes of this subdivision:

1.9 (1) "secure firearm storage units" means a container that is fully enclosed and locked  
1.10 by a padlock, keylock, combination lock, or similar locking device, and is either specifically  
1.11 designed for the safe storage of firearms or sold for that purpose by a federally licensed  
1.12 firearms dealer; and

1.13 (2) "firearm" has the meaning provided in section 97A.015, subdivision 19.

1.14 EFFECTIVE DATE. This section is effective for sales and purchases made after June  
1.15 30, 2023.