

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

S.F. No. 567

(SENATE AUTHORS: SPARKS)

DATE
01/28/2019

D-PG

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 certain nonprofit
1.3 conservation clubs; amending Minnesota Statutes 2018, section 297A.70, by adding
1.4 a subdivision.

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

1.6 Section 1. Minnesota Statutes 2018, section 297A.70, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 21. **Nonprofit conservation clubs.** Sales to nonprofit conservation clubs are
1.9 exempt. For purposes of this subdivision, a "nonprofit conservation club" means an
1.10 organization exempt under section 501(c)(3) of the Internal Revenue Code that provides
1.11 instruction, training, and facilities for shooting handguns or rifles.

1.12 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
1.13 30, 2019.