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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 926

02/17/2025

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The bill was read for the first time and referred to the Committee on Taxes

- 1.1

A bill for an act
- 1.2

relating to taxation; tobacco products excise tax; exempting the sales of certain
- 1.3

cigars from the taxes imposed on tobacco products and premium cigars; amending
- 1.4

Minnesota Statutes 2024, section 297F.06, by adding a subdivision.
- 1.5

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6

Section 1. Minnesota Statutes 2024, section 297F.06, is amended by adding a subdivision
- 1.7

to read:
- 1.8

Subd. 6. Tobacco products tax on cigars. Sales of cigars by a manufacturer or tobacco
- 1.9

products distributor for shipment outside the state in interstate commerce are exempt from
- 1.10

the taxes imposed under section 297F.05, subdivisions 3 and 3a.
- 1.11

EFFECTIVE DATE. This section is effective July 1, 2025.