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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 331

02/13/2025

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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 taxes; sales and use; providing an exemption for all school supplies;
- 1.3

amending Minnesota Statutes 2024, 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 2024, 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, 2025.