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State of Minnesota

HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. **2461**

01/29/2016 Authored by Quam, Kresha, Drazkowski, Baker and Pugh
The bill was referred to the Committee on Taxes

A bill for an act

relating to taxation; sales and use; providing an exemption for Internet service
machinery and equipment; amending Minnesota Statutes 2014, section 297A.67,
by adding a subdivision.

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

Section 1. Minnesota Statutes 2014, section 297A.67, is amended by adding a
subdivision to read:

Subd. 34. **Internet service machinery and equipment.** Internet service machinery
and equipment are exempt.

EFFECTIVE DATE. This section is effective for sales and purchases made after
June 30, 2016.