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.