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State of Minnesota
HOUSE OF REPRESENTATIVES

**EIGHTY-FIFTH
SESSION**

HOUSE FILE No. 149

January 16, 2007

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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 tax; reducing the rate; amending Minnesota
1.3 Statutes 2006, section 297A.62, subdivision 1.

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

1.5 Section 1. Minnesota Statutes 2006, section 297A.62, subdivision 1, is amended to
1.6 read:

1.7 Subdivision 1. **Generally.** Except as otherwise provided in subdivision ~~2~~ or 3 or
1.8 in this chapter, a sales tax of ~~6.5~~ 6.0 percent is imposed on the gross receipts from retail
1.9 sales as defined in section 297A.61, subdivision 4, made in this state or to a destination
1.10 in this state by a person who is required to have or voluntarily obtains a permit under
1.11 section 297A.83, subdivision 1.

1.12 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.13 June 30, 2007.