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State of Minnesota
HOUSE OF REPRESENTATIVES

**EIGHTY-FIFTH
SESSION**

HOUSE FILE No. 1152

February 19, 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 sales and use tax; exempting certain sales of pets from sales taxes;
1.3 amending Minnesota Statutes 2006, section 297A.70, by adding a subdivision.

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

1.5 Section 1. Minnesota Statutes 2006, section 297A.70, is amended by adding a
1.6 subdivision to read:

1.7 Subd. 17. Sales by nonprofit animal shelters. Sale of an animal by an exempt
1.8 organization under section 501(c) of the Internal Revenue Code is exempt, provided that
1.9 the organization's main purpose is animal rescue and the price of the animal does not
1.10 exceed reasonable costs incurred in caring for the animal prior to its sale. Reasonable
1.11 costs include food, shelter, and veterinary costs, including costs for spaying or neutering
1.12 and implanting identification devices.

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