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Senate

State of Minnesota

S.F. No. 3018 – Sales tax exemption certain diagnostic testing and equipment

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This bill provides a sales tax exemption for diagnostic testing kits and equipment, to the extent the testing kit or equipment is not already exempt under the current sales tax exemption for drugs and medical devices. “Diagnostic testing kit and equipment” means:

- a test or device available for purchase at retail as a single item for use by an individual that requires observation of data or self-collection of a biological sample and subsequent interpretation of the data or test results by the individual following written or visual instructions and without assistance or instruction from any trained personnel; or
- a test available for purchase at retail as a single item for use by an individual that requires the individual to collect a biological sample that must be mailed or otherwise delivered to a laboratory or clinic for analysis, excluding tests for DNA analysis.

Effective for sales and purchases made after June 30, 2022.