

1.1 Senator moves to amend S.F. No. 1139 as follows:

1.2 Page 1, after line 5, insert:

1.3 "Section 1. Minnesota Statutes 2022, section 297A.67, is amended by adding a subdivision
1.4 to read:

1.5 Subd. 39. **Pets and pet supplies.** (a) Pets, companion animals, and service animals are
1.6 exempt. For purposes of this subdivision:

1.7 (1) "pet or companion animal" has the meaning provided in section 346.36, subdivision
1.8 6, and excludes:

1.9 (i) regulated animals as defined under section 346.155, paragraph (e); and

1.10 (ii) species with a Minnesota or federal designation as an endangered or otherwise
1.11 threatened species; and

1.12 (2) "service animal" has the meaning provided in section 343.20, subdivision 7.

1.13 (b) The sale and purchase of supplies, materials, and equipment used directly in the
1.14 breeding or sheltering of, or care for, a pet or companion animal or service animal is exempt.

1.15 (c) The exemption under this subdivision does not apply to the following sales and
1.16 purchases:

1.17 (1) building, construction, or reconstruction materials purchased by a contractor or a
1.18 subcontractor as a part of a lump-sum contract or similar type of contract with a guaranteed
1.19 maximum price covering both labor and materials for use in the construction, alteration, or
1.20 repair of a building or facility;

1.21 (2) construction materials to be used in constructing buildings or facilities that will not
1.22 be used principally for the purposes specified in paragraph (b);

1.23 (3) lodging as defined under section 297A.61, subdivision 3, paragraph (g), clause (2),
1.24 and prepared food, candy, soft drinks, and alcoholic beverages as defined in section 297A.67,
1.25 subdivision 2; and

1.26 (4) leasing of a motor vehicle as defined in section 297B.01, subdivision 11.

1.27 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
1.28 30, 2023."

1.29 Renumber the sections in sequence and correct the internal references

1.30 Amend the title accordingly