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**Senate**

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**State of Minnesota**

**S.F. No. 1444 – Sales tax exemption for firearm storage units**

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This bill provides a sales and use tax exemption for secure firearm storage units. Defines “secure firearm storage unit” as a fully enclosed container that is locked by padlock, keylock, combination lock, or similar locking device, that is either specifically designed for safe storage of firearms or is sold for that purpose by a federally licensed firearms dealer. “Firearm” has the meaning provided under current law: a gun that discharges shot or a projectile by means of an explosive, a gas, or compressed air.

Effective for sales and purchases made after June 30, 2023.