03/02/23 12:05 pm	COUNSEL	NP/TG	SCS2124A-2			
Senator moves to amend S.F. No. 2124 as follows:						

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Delete everything after the enacting clause and insert:

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"Section 1. Minnesota Statutes 2022, section 297A.68, is amended by adding a subdivision to read:

- Subd. 46. Food service establishment equipment. (a) Food service equipment purchased or leased, and used in this state by a food service establishment in the production of prepared food or furnishing of beverages, up to the point the prepared food or beverage is ready for delivery or service to the customer is exempt.
 - (b) For purposes of this subdivision, the following terms have the meanings given:
- (1) "food service equipment" means machinery, equipment, fixtures, and supplies used by a food service establishment that is integral to the production of prepared food or the furnishing of beverages that meets the standards imposed under Minnesota Rules, chapter 4626. Food service equipment:
- (i) includes cooking utensils, serving utensils, ovens, grills, coolers, microwave ovens, freezers, refrigerators and refrigerator stations, holding cabinets, deep fryers, condiment stations, dishwashers, steamers, coffee machines, ice machines, water heaters, sinks, faucets, food warmers and warming trays, tabletop chaffing equipment, buffets and buffet equipment, self-service condiment equipment, self-service beverage equipment, beer dispensing systems, equipment needed for bar service, and any other item that is integral to the production of prepared food or the furnishing of beverages; and
- (ii) excludes items used by customers such as linens, paper napkins, glasses, cups, mugs, utensils, tables, and chairs. Also excluded are delivery vehicles or any motor vehicles purchased by a food service establishment;
- (2) "catering service" means a business that prepares food and beverages for service in support of an event with a predetermined guest list such as a reception, party, luncheon, conference, ceremony, or trade show;
- (3) "food service establishment" means a restaurant as defined by section 157.15, subdivision 12, a mobile food unit as defined by section 157.15, subdivision 9, or a catering service as defined in this section;
- (4) "furnishing of beverages" means the production of beverages, including alcoholic 1.30 1.31 beverages, by a bartender, server, caterer, or other person employed by a food service establishment; 1.32

Section 1. 1

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- 2.2 (6) "production" means an operation or series of operations where ingredients are changed
- in form, composition, or condition that results in the creation of prepared food or a beverage.
- 2.4 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
- 2.5 <u>30, 2023.</u>"
- 2.6 Amend the title accordingly

Section 1. 2