



**To:** Minnesota Senate Taxes Committee

**Date:** January 30, 2025

**RE:** Support – SF 345 concerning the re-establishment of sales and use tax exemption for bird conservation organizations

Dear Members of the Minnesota Senate Taxes Committee,

On behalf of Minnesota Pheasants Forever, I am writing to express our support for SF 345, a bill that seeks to amend Minnesota Statutes 2024, section 297A.70, to provide a critical sales tax exemption for nonprofit bird preservation organizations. This legislation is vital for organizations like ours, whose primary mission is to support the life cycle of birds such as pheasants, quail and waterfowl by restoring, and maintaining their habitats in Minnesota.

Pheasants Forever has long been recognized as a 501(c)(3) tax-exempt nonprofit by the IRS. However, a narrowing interpretation of state law following the *Under the Rainbow Child Care Center, Inc. v. Goodhue* (2007) Supreme Court case has resulted in changes that could impose significant financial burdens and hinder our ability to carry out essential conservation work.

The proposed exemption by SF345 would enable Pheasants Forever to direct more resources toward vital habitat projects, including the restoration and maintenance of grasslands and wetlands. These habitats not only benefit wildlife populations but also provide essential ecosystem services.

We appreciate the Minnesota Department of Revenue's work in drafting this language and urge your support for this important legislation. SF 345 represents a meaningful opportunity to strengthen Minnesota's commitment to wildlife conservation, benefiting both our state's natural resources and the people who cherish them.

Thank you for your consideration.

Sincerely,

Sabin Adams  
MN State Coordinator  
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