



S.F. No. 345 – Sales tax exemption for sales to nonprofit bird preservation organizations (as proposed to be amended by the A-1 amendment)

Author: Senator Matt D. Klein

Prepared by: Nora Pollock, Senate Counsel (nora.pollock@mnsenate.gov)

Date: January 29, 2025

Section 1. Nonprofit bird preservation organizations. Provides an exemption for sales to a nonprofit bird preservation organization for items used in the state to develop, preserve, restore, or maintain waterfowl or upland game bird habitats. A “nonprofit bird preservation organization” means a 501(c)(3) organization whose primary purpose is to support the life cycle of waterfowl or upland game birds through developing, preserving, restoring, or maintaining habitats in Minnesota.

The exemption does not apply to:

- construction materials purchased by a contractor or subcontractor as part of a lump-sum contract with a guaranteed maximum price for labor and materials for use in the construction of a facility used by the qualifying nonprofit bird organization;
- lodging, prepared food, candy, soft drinks, taxable cannabis, and alcoholic beverages; and
- leasing of a motor vehicle.

Effective for sales and purchases made after December 31, 2025.

