

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 345

(SENATE AUTHORS: KLEIN, Weber, Rest, Bahr and Kreun)		
DATE	D-PG	OFFICIAL STATUS
01/21/2025	120	Introduction and first reading
		Referred to Taxes
01/30/2025	234	Author added Kreun

1.1

A bill for an act

1.2

relating to taxation; sales and use; providing an exemption for sales to nonprofit

1.3

bird preservation organizations; amending Minnesota Statutes 2024, section

1.4

297A.70, by adding a subdivision.

1.5

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6

Section 1. Minnesota Statutes 2024, section 297A.70, is amended by adding a subdivision

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to read:

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Subd. 22. **Nonprofit bird preservation organization.** (a) Sales, except those listed in

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paragraph (b), to a nonprofit bird preservation organization are exempt if the items purchased

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are used in Minnesota to develop, preserve, restore, or maintain waterfowl, pheasant, or

1.11

quail habitats. As used in this subdivision, "nonprofit bird preservation organization" means

1.12

a nonprofit organization whose primary purpose is to support the life cycle of waterfowl,

1.13

pheasants, or quail through developing, preserving, restoring, or maintaining habitats in

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Minnesota and that is exempt from federal income taxation under section 501(c)(3) of the

1.15

Internal Revenue Code.

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(b) This exemption does not apply to the following sales:

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(1) building, construction, or reconstruction materials purchased by a contractor or a

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subcontractor as part of a lump-sum contract or similar type of contract with a guaranteed

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maximum price covering both labor and materials for use in the construction, alteration, or

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repair of a building or facility used by the qualifying bird organization;

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(2) lodging as defined under section 297A.61, subdivision 3, paragraph (g), clause (2),

1.22

prepared food, candy, soft drinks, taxable cannabis products as defined under section 295.81,

- 2.1 subdivision 1, paragraph (r), and alcoholic beverages as defined in section 297A.67,
- 2.2 subdivision 2; and
- 2.3 (3) leasing of a motor vehicle as defined in section 297B.01, subdivision 11.
- 2.4 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
- 2.5 December 31, 2025.