SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 749

(SENATE AUTHORS: COLEMAN, Gruenhagen and Latz)

DATE	D-PG	OFFICIAL STATUS
01/30/2025	215	Introduction and first reading Referred to Taxes
02/06/2025	315	Author added Gruenhagen
03/06/2025	673	Author added Latz

A bill for an act

relating to taxes; sales and use; providing an exemption for all school supplies; amending Minnesota Statutes 2024, section 297A.67, by adding a subdivision.

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

Section 1. Minnesota Statutes 2024, section 297A.67, is amended by adding a subdivision to read:

Subd. 41. **School supplies.** (a) All school supplies are exempt.

(b) For the purposes of this section, "school supplies" includes but is not limited to binders, calculators, cellophane tape, blackboard chalk, compasses, composition books, crayons, erasers, folders, glue, paste, glue sticks, highlighters, index cards, index card boxes, legal pads, lunch boxes, markers, notebooks, poster board, construction paper, graph paper, tracing paper, manila paper, copy paper, loose-leaf ruled paper, colored paper, pencil boxes, school supply boxes, pencil sharpeners, pencils, pens, protractors, rulers, scissors, and writing tablets. Book bags having a retail price of $60 or less are school supplies.

(c) School supplies does not include paper products not used primarily in school work, such as stationery and wrapping paper; adhesive products not generally used in a school setting by children; or backpacks designed primarily for hiking or camping.

EFFECTIVE DATE. This section is effective for sales and purchases made after June 30, 2025.