

SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION

S.F. No. 883

(SENATE AUTHORS: PUTNAM, Westrom, Rest and Nelson)		
DATE	D-PG	OFFICIAL STATUS
02/03/2025	250	Introduction and first reading Referred to Taxes
02/13/2025	392	Authors added Rest; Nelson

1.1

A bill for an act

1.2

relating to taxation; sales and use; providing an exemption for fiber and conduit

1.3

used in broadband and Internet access services; amending Minnesota Statutes

1.4

2024, section 297A.68, 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.68, is amended by adding a subdivision

1.7

to read:

1.8

Subd. 35b. Fiber and conduit; broadband and Internet access. To the extent not

1.9

exempt under subdivision 35a, fiber and conduit purchased or leased for use directly by a

1.10

broadband or Internet service provider, primarily in the provision of broadband or Internet

1.11

access services that are ultimately to be sold at retail, are exempt.

1.12

EFFECTIVE DATE. This section is effective for sales and purchases made after July

1.13

1, 2025.