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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 302

02/10/2025 Authored by Heintzeman The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; sales and use; providing annual tax holiday periods for sales
1.3 and purchases of certain firearms and certain fishing equipment; amending
1.4 Minnesota Statutes 2024, section 297A.68, by adding subdivisions.

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. 47. Tax holiday for certain firearms prior to open season for deer. Firearms,
1.9 other than handguns, are exempt for the seven days prior to the first day of open season for
1.10 deer as prescribed by the commissioner of natural resources under section 97B.311, paragraph
1.11 (a), clause (1).

1.12 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.13 30, 2025.

1.14 Sec. 2. Minnesota Statutes 2024, section 297A.68, is amended by adding a subdivision to
1.15 read:

1.16 Subd. 48. Tax holiday for certain fishing equipment prior to open season for
1.17 angling. Sport angling equipment that can be used for open season to take fish by angling
1.18 under section 97C.395, subdivision 1, paragraph (a), clause (1), is exempt for the seven
1.19 days prior to the Saturday two weeks prior to the Saturday of Memorial Day weekend.

1.20 EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.21 30, 2025.