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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH
SESSION

HOUSE FILE No. **1460**

February 26, 2007

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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 sales and use tax; modifying sourcing rules for modular and
1.3 manufactured homes; amending Minnesota Statutes 2006, section 297A.668, by
1.4 adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2006, section 297A.668, is amended by adding a
1.7 subdivision to read:

1.8 Subd. 8. **Manufactured and modular housing.** (a) Notwithstanding other
1.9 subdivisions of this section, a sale of a manufactured or modular home shall be sourced to
1.10 the site where the housing is first set up or installed.

1.11 (b) For purposes of this section, "manufactured home" has the meaning given
1.12 in section 327.31, subdivision 6. For purposes of this section, "modular home" means
1.13 a building or structural unit that has been substantially manufactured or constructed,
1.14 in whole or in part, at an off-site location, with the final assembly occurring on-site
1.15 alone or with other units and attached to a permanent foundation site and occupied
1.16 as a single-family dwelling. Modular home construction must comply with applicable
1.17 standards adopted in Minnesota Rules authorized under chapter 16B. A modular home
1.18 does not include a structure subject to the requirements of the National Manufactured
1.19 Home Construction and Safety Standards Act of 1974 or a manufactured home.

1.20 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.21 June 30, 2007.