

2.1 Subdivision 1. **Tax collected.** The tax on the gross receipts from the sale of the
 2.2 following exempt items must be imposed and collected as if the sale were taxable and the
 2.3 rate under section 297A.62, subdivision 1, applied. The exempt items include:

2.4 (1) capital equipment exempt under section 297A.68, subdivision 5;

2.5 (2) building materials for an agricultural processing facility exempt under section
 2.6 297A.71, subdivision 13;

2.7 (3) building materials for mineral production facilities exempt under section
 2.8 297A.71, subdivision 14;

2.9 (4) building materials for correctional facilities under section 297A.71, subdivision
 2.10 3;

2.11 (5) building materials used in a residence for disabled veterans exempt under section
 2.12 297A.71, subdivision 11;

2.13 (6) elevators and building materials exempt under section 297A.71, subdivision 12;

2.14 (7) building materials for the Long Lake Conservation Center exempt under section
 2.15 297A.71, subdivision 17;

2.16 ~~(8) materials, supplies, fixtures, furnishings, and equipment for a county law
 2.17 enforcement and family service center under section 297A.71, subdivision 26;~~

2.18 ~~(9)~~ (9) materials and supplies for qualified low-income housing under section 297A.71,
 2.19 subdivision 23;

2.20 ~~(10)~~ (9) materials, supplies, and equipment for municipal electric utility facilities
 2.21 under section 297A.71, subdivision 35;

2.22 ~~(11)~~ (10) equipment and materials used for the generation, transmission, and
 2.23 distribution of electrical energy and an aerial camera package exempt under section
 2.24 297A.68, subdivision 37; ~~and~~

2.25 ~~(12)~~ (11) tangible personal property and taxable services and construction materials,
 2.26 supplies, and equipment exempt under section 297A.68, subdivision 41; and

2.27 (12) building materials, supplies, and equipment of bioscience research facilities
 2.28 exempt under section 297A.71, subdivision 40.

2.29 **EFFECTIVE DATE.** This section is effective the day following final enactment.

2.30 Sec. 3. Minnesota Statutes 2006, section 297A.75, subdivision 2, is amended to read:

2.31 Subd. 2. **Refund; eligible persons.** Upon application on forms prescribed by the
 2.32 commissioner, a refund equal to the tax paid on the gross receipts of the exempt items
 2.33 must be paid to the applicant. Only the following persons may apply for the refund:

2.34 (1) for subdivision 1, clauses (1) to (3), the applicant must be the purchaser;

3.1 (2) for subdivision 1, clauses (4); and (7), ~~and (8)~~, the applicant must be the
3.2 governmental subdivision;

3.3 (3) for subdivision 1, clause (5), the applicant must be the recipient of the benefits
3.4 provided in United States Code, title 38, chapter 21;

3.5 (4) for subdivision 1, clause (6), the applicant must be the owner of the homestead
3.6 property;

3.7 (5) for subdivision 1, clause ~~(9)~~ (8), the owner of the qualified low-income housing
3.8 project;

3.9 (6) for subdivision 1, clause ~~(10)~~ (9), the applicant must be a municipal electric
3.10 utility or a joint venture of municipal electric utilities; ~~and~~

3.11 (7) for subdivision 1, clauses ~~(11) and (12)~~ (10) and (11), the owner of the qualifying
3.12 business; and

3.13 (8) for subdivision 1, clause (12), the public foundation.

3.14 **EFFECTIVE DATE.** This section is effective the day following final enactment.