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State of Minnesota
HOUSE OF REPRESENTATIVES

**EIGHTY-FIFTH
SESSION**

HOUSE FILE No. 1248

February 22, 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 taxation; sales and use tax; exempting certain materials and equipment
1.3 used to construct a commuter rail system; amending Minnesota Statutes 2006,
1.4 section 297A.71, by 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.71, is amended by adding a
1.7 subdivision to read:

1.8 Subd. 40. **Commuter rail; material, supplies, and equipment.** Materials and
1.9 supplies used or consumed in, and equipment incorporated into, the construction or
1.10 improvement of a commuter rail transportation system operated under sections 174.80
1.11 to 174.90 are exempt. This exemption includes railroad cars and engines and related
1.12 equipment.

1.13 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.14 December 31, 2006.