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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH
SESSION

HOUSE FILE No. 1462

February 26, 2007

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The bill was read for the first time and referred to the Committee on Biosciences and Emerging Technology

March 13, 2007

Committee Recommendation and Adoption of Report:

To Pass as Amended and re-referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to sales and use tax; exempting construction materials used in a
1.3 biobusiness center; amending Minnesota Statutes 2006, section 297A.71, 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.71, is amended by adding a
1.7 subdivision to read:

1.8 Subd. 40. **Biobusiness center.** Materials, supplies, used or consumed in, and
1.9 equipment incorporated into, the initial construction of a biobusiness center and related
1.10 infrastructure in the city of Rochester for which the city received funding for the related
1.11 infrastructure under Laws 2006, chapter 258, section 21, subdivision 7, are exempt.

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