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State of Minnesota HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH SESSION

HOUSE FILE No. 1613

March 1, 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; exempting sales of stoves that burn biomass
1.3 fuels; extending sales tax exemption related to construction of a biomass fueled
1.4 electric generation facility; amending Minnesota Statutes 2006, section 297A.67,
1.5 by adding a subdivision; Laws 1999, chapter 243, article 4, section 19, as
1.6 amended.

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

1.8 Section 1. Minnesota Statutes 2006, section 297A.67, is amended by adding a
1.9 subdivision to read:

1.10 Subd. 33. Biomass fuel stoves. Stoves designed to burn agricultural products or
1.11 other biomass fuels are exempt.

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

1.14 Sec. 2. Laws 1999, chapter 243, article 4, section 19, as amended by Laws 2001, First
1.15 Special Session chapter 5, article 12, section 88, and Laws 2003, First Special Session
1.16 chapter 21, article 8, section 14, is amended to read:

1.17 Sec. 19. EFFECTIVE DATES.

1.18 Sections 1, 2, 5, 7, 9, and 11 are effective for sales and purchases made after June
1.19 30, 1999.

1.20 Section 3 is effective for amended returns and refund claims filed on or after July
1.21 1, 1999.

1.22 Section 4 is effective the day following final enactment and applies retroactively
1.23 to all open tax years and to assessments and appeals under Minnesota Statutes, sections
1.24 289A.38 and 289A.65, for which the time limits have not expired on the date of final

2.1 enactment of this act. The provisions of Minnesota Statutes, section 289A.50, apply to  
2.2 refunds claimed under section 4. Refunds claimed under section 4 must be filed by the  
2.3 later of December 31, 1999, or the time limit under Minnesota Statutes, section 289A.40,  
2.4 subdivision 1.

2.5 Section 6 is effective retroactively for sales and purchases made after June 30, 1998.

2.6 Section 8 is effective for purchases and sales made after the date of final enactment.

2.7 Section 10 is effective for purchases made after the date of final enactment and  
2.8 before July 1, ~~2005~~ 2008.

2.9 Section 12 is effective the day after final enactment. Section 12, paragraphs (a) to  
2.10 (c), apply to all local sales taxes enacted after July 1, 1999. Section 12, paragraph (d),  
2.11 applies to all local sales taxes in effect at the time of, or imposed after the day of, the  
2.12 enactment of this section.

2.13 Section 13 is effective the day following final enactment.

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