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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH
SESSION

HOUSE FILE No. **1626**

March 5, 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 tax; providing a sales tax exemption for construction materials
1.3 used in wastewater and water treatment facilities in the cities of Brainerd
1.4 and Baxter; amending Minnesota Statutes 2006, section 297A.71, by adding
1.5 subdivisions.

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

1.7 Section 1. Minnesota Statutes 2006, section 297A.71, is amended by adding a
1.8 subdivision to read:

1.9 Subd. 40. **Brainerd and Baxter wastewater treatment facility.** Materials and
1.10 supplies used in, and equipment incorporated into, the construction of a joint wastewater
1.11 treatment facility servicing the cities of Brainerd and Baxter is exempt. This exemption is
1.12 for purchases made before July 1, 2010.

1.13 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.14 June 1, 2007.

1.15 Sec. 2. Minnesota Statutes 2006, section 297A.71, is amended by adding a subdivision
1.16 to read:

1.17 Subd. 41. **Baxter water treatment facility.** Materials and supplies used in, and
1.18 equipment incorporated into, the construction of a water treatment facility and water tower
1.19 owned by the city of Baxter is exempt. This exemption is for purchases made before
1.20 July 1, 2009. The city may apply for a refund of taxes paid on these materials using
1.21 the mechanism provided for building materials for correctional facilities under section
1.22 297A.75.

- 2.1 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
- 2.2 May 1, 2006.