

This Document can be made available  
in alternative formats upon request

State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH  
SESSION

HOUSE FILE No. **1687**

March 5, 2007

Authored by Emmer

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; exempting materials and equipment used in construction and  
1.3 upgrading of a wastewater treatment facility in Buffalo from sales tax; amending  
1.4 Minnesota Statutes 2006, 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. **Buffalo wastewater treatment facility.** Materials and supplies used  
1.9 in, and equipment incorporated into, the construction, improvement, or expansion of a  
1.10 wastewater treatment facility owned by the city of Buffalo are exempt. This section is  
1.11 effective for purchases made before December 31, 2008.

1.12 **EFFECTIVE DATE.** This section is effective for sales and purchases made on  
1.13 or after March 1, 2007.