

This Document can be made available  
in alternative formats upon request

State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH  
SESSION

HOUSE FILE No. **1752**

March 7, 2007

Authored by Erickson

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 tax; providing a sales tax exemption for materials and  
1.3 supplies used in the construction of a public works building in Sherburne County;  
1.4 amending 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. Sherburne County public works building. Materials and supplies used  
1.9 in, and equipment incorporated into, the construction of a public works building owned by  
1.10 Sherburne County are exempt.

1.11 EFFECTIVE DATE. This section is effective for sales and purchases made after  
1.12 December 31, 2006, and before December 31, 2008.