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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH  
SESSION

HOUSE FILE No. **1960**

March 12, 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 and use tax; exempting construction materials for the Harris  
1.3 wastewater treatment facility and water treatment plant; amending Minnesota  
1.4 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. **Harris wastewater treatment facility.** Materials and supplies used in,  
1.9 and equipment incorporated into, the construction of a wastewater treatment facility  
1.10 and a water treatment plant owned by the city of Harris are exempt. This exemption is  
1.11 effective for purchases made after May 31, 2006, and on or before June 30, 2008. The  
1.12 city may apply for a refund of taxes paid on purchases exempt under this section. The  
1.13 provisions of section 297A.75, subdivisions 2, clause (2), and 3 to 5, apply to any refunds  
1.14 made under this subdivision.

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