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State of Minnesota
HOUSE OF REPRESENTATIVES

**EIGHTY-FIFTH
SESSION**

HOUSE FILE No. 2208

March 19, 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; exempting construction material and equipment used to
1.3 construct a new city hall and maintenance facility in Richfield; 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. **Richfield city hall and maintenance facility.** (a) Building materials and
1.9 supplies used or consumed in, and equipment incorporated into, the construction of a new
1.10 city hall and a new maintenance facility owned by the city of Richfield are exempt.

1.11 (b) The tax must be imposed and collected as if the rate under section 297A.62,
1.12 subdivision 1, applied, and then refunded to the city of Richfield in the manner provided
1.13 in section 297A.75.

1.14 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.15 December 31, 2006, and before January 1, 2010.