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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH
SESSION

HOUSE FILE No. **2446**

April 20, 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 a wastewater
1.3 treatment facility in the city of Emily; amending Minnesota Statutes 2006,
1.4 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. **Emily; wastewater treatment facility.** Materials and supplies used in
1.9 and equipment incorporated into the construction of a wastewater treatment facility in the
1.10 city of Emily are exempt. The city may apply for a refund of any tax paid on purchases
1.11 exempt under this section as provided in section 297A.75.

1.12 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.13 January 1, 2005, and before January 1, 2007.