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State of Minnesota
HOUSE OF REPRESENTATIVES

**EIGHTY-FIFTH
SESSION**

HOUSE FILE No. 2502

May 17, 2007

Authored by Haws

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 an exemption for materials and supplies
1.3 used in the construction of police and fire stations in St. Cloud; 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. St. Cloud police and fire stations. Materials and supplies used in, and
1.9 equipment incorporated into, the construction of two new fire stations and a new police
1.10 station owned by the city of St. Cloud are exempt. The tax must be imposed and collected
1.11 as if the rate under section 297A.62, subdivision 1, applied and then refunded to the city
1.12 of St. Cloud in the manner provided in section 297A.75.

1.13 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.14 June 30, 2007.