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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH  
SESSION

HOUSE FILE No. **3697**

March 3, 2008

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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; providing a sales tax exemption of materials,  
1.3 supplies, and equipment used in constructing wastewater treatment facility in  
1.4 the city of Fountain; appropriating money; amending Minnesota Statutes 2006,  
1.5 section 297A.71, by adding a subdivision.

1.6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.7 Section 1. Minnesota Statutes 2006, section 297A.71, is amended by adding a  
1.8 subdivision to read:

1.9 Subd. 40. Fountain wastewater treatment facility. Materials and supplies used  
1.10 in, and equipment incorporated into, the construction of a wastewater treatment facility  
1.11 owned by the city of Fountain is exempt. The tax must be imposed and collected as if  
1.12 the rate under section 297A.62, subdivision 1, applied and then refunded to the city of  
1.13 Fountain as provided in section 297A.75.

1.14 EFFECTIVE DATE. This section is effective for sales and purchases made before  
1.15 July 1, 2009.