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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-SIXTH
SESSION

HOUSE FILE No. **197**

January 22, 2009

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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 New
1.3 Prague wastewater treatment facility; amending Minnesota Statutes 2008, section
1.4 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 2008, section 297A.71, is amended by adding a
1.7 subdivision to read:

1.8 Subd. 41. **New Prague wastewater treatment facility.** Materials and supplies used
1.9 in, and equipment incorporated into, the construction, improvement, and expansion of a
1.10 wastewater treatment facility owned by the city of New Prague is exempt. This exemption
1.11 is effective for purchases made on or before December 31, 2010.

1.12 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.13 June 30, 2008.