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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-SIXTH
SESSION

HOUSE FILE No. **2790**

February 8, 2010

Authored by Welti

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 taxes; exempting certain pollution control equipment from the
1.3 sales tax; amending Minnesota Statutes 2008, section 297A.68, by adding a
1.4 subdivision.

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

1.6 Section 1. Minnesota Statutes 2008, section 297A.68, is amended by adding a
1.7 subdivision to read:

1.8 Subd. 42. **Pollution control equipment; electric generation.** Pollution control
1.9 equipment purchased by an electric generating plant is exempt if the equipment is
1.10 necessary to meet state or federal air emission standards.

1.11 For purposes of this subdivision, "pollution control equipment" means equipment
1.12 used for the purpose of eliminating, preventing, or reducing air pollution during or as a
1.13 result of the electricity generating process.

1.14 **EFFECTIVE DATE.** This section is effective the day following final enactment.