

SENATE
STATE OF MINNESOTA
EIGHTY-EIGHTH SESSION

S.F. No. 2120

(SENATE AUTHORS: DAHMS, Weber and Koenen)

DATE	D-PG	OFFICIAL STATUS
03/03/2014	5914	Introduction and first reading Referred to Taxes

1.1 A bill for an act
 1.2 relating to taxation; sales and use; donated materials exemption for library
 1.3 addition; amending Minnesota Statutes 2012, section 297A.71, 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 2012, section 297A.71, is amended by adding a
 1.7 subdivision to read:

1.8 Subd. 49. **Donated materials for a library expansion.** Building materials and
 1.9 supplies donated by a private entity and used in the construction of an addition to a county
 1.10 library facility are exempt.

1.11 **EFFECTIVE DATE.** This section is effective for materials and supplies used in
 1.12 construction occurring after April 1, 2014, and before July 1, 2015.