

SENATE
STATE OF MINNESOTA
EIGHTY-EIGHTH LEGISLATURE

S.F. No. 472

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DATE	D-PG	OFFICIAL STATUS
02/14/2013	234	Introduction and first reading Referred to Taxes

1.1 A bill for an act
 1.2 relating to taxation; sales and use; expanding exemption for public safety radio
 1.3 communication systems; amending Minnesota Statutes 2012, section 297A.70,
 1.4 subdivision 8.

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

1.6 Section 1. Minnesota Statutes 2012, section 297A.70, subdivision 8, is amended to read:

1.7 Subd. 8. **Regionwide Public safety radio communication system systems;**
 1.8 **products and services.** (a) Products and services including, but not limited to, end user
 1.9 equipment used for construction, ownership, operation, maintenance, and enhancement
 1.10 of the backbone system of the regionwide public safety radio communication system
 1.11 established under sections 403.21 to 403.40, are exempt. For purposes of this subdivision,
 1.12 backbone system is defined in section 403.21, subdivision 9. This subdivision is effective
 1.13 for purchases, sales, storage, use, or consumption for use in the first and second phases of
 1.14 the system, as defined in section 403.21, subdivisions 3, 10, and 11, that portion of the
 1.15 third phase of the system that is located in the southeast district of the State Patrol and
 1.16 the counties of Benton, Sherburne, Stearns, and Wright, and that portion of the system
 1.17 that is located in Itasca County.

1.18 (b) Products and services, including, but not limited to, end-user equipment used
 1.19 for construction, ownership, operation, maintenance, and enhancement of public safety
 1.20 radio communication systems not already exempt under paragraph (a), including public
 1.21 safety radio dispatch centers, are exempt.

1.22 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
 1.23 made after April 30, 2005. Purchasers may apply for a refund of tax paid for qualifying
 1.24 purchases under this subdivision made after April 30, 2005, and before July 1, 2013, in the

- 2.1 manner provided in section 297A.75. Notwithstanding limitations on claims for refunds
- 2.2 under section 289A.40, claims may be filed with the commissioner until June 30, 2014.