

SENATE
STATE OF MINNESOTA
NINETIETH SESSION

S.F. No. 834

(SENATE AUTHORS: UTKE)

DATE	D-PG	OFFICIAL STATUS
02/09/2017	560	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; sales and use; providing an exemption for purchases made by

1.3the Department of Transportation for road construction projects; amending

1.4Minnesota Statutes 2016, section 297A.71, by adding a subdivision.

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

1.6Section 1. Minnesota Statutes 2016, section 297A.71, is amended by adding a subdivision

1.7to read:

1.8Subd. 49. **Department of Transportation construction projects.** Purchases by the

1.9Department of Transportation of materials, supplies, and equipment, incorporated into the

1.10construction, improvement, and maintenance of public highways are exempt.

1.11**EFFECTIVE DATE.** This section is effective for sales and purchases made after June

1.1230, 2017.