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State of Minnesota

HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 2709

03/04/2014 Authored by Swedzinski

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 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.