

SENATE

STATE OF MINNESOTA

EIGHTY-EIGHTH LEGISLATURE

S.F. No. 1453

(SENATE AUTHORS: KOENEN)

DATE	D-PG	OFFICIAL STATUS
03/18/2013	1183	Introduction and first reading Referred to Taxes

1.1

A bill for an act

1.2

relating to taxation; sales and use; exempting certain payments to utility

1.3

cooperatives; amending Minnesota Statutes 2012, section 297A.67, 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.67, is amended by adding a

1.7

subdivision to read:

1.8

Subd. 33. Customer charges for utility hookup. Payments made to an electric

1.9

cooperative by a customer as a contribution in aid of construction, such as a payment to

1.10

have a line extended to the customer's property, are exempt.

1.11

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

1.12

June 30, 2013.