

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.