

State of Minnesota

H. F. No. **2204**

- 2.1 (2) building materials for mineral production facilities exempt under section 297A.71,  
2.2 subdivision 14;
- 2.3 (3) building materials for correctional facilities under section 297A.71, subdivision 3;
- 2.4 (4) building materials used in a residence for disabled veterans exempt under section  
2.5 297A.71, subdivision 11;
- 2.6 (5) elevators and building materials exempt under section 297A.71, subdivision 12;
- 2.7 (6) materials and supplies for qualified low-income housing under section 297A.71,  
2.8 subdivision 23;
- 2.9 (7) materials, supplies, and equipment for municipal electric utility facilities under  
2.10 section 297A.71, subdivision 35;
- 2.11 (8) equipment and materials used for the generation, transmission, and distribution of  
2.12 electrical energy and an aerial camera package exempt under section 297A.68, subdivision  
2.13 37;
- 2.14 (9) commuter rail vehicle and repair parts under section 297A.70, subdivision 3, paragraph  
2.15 (a), clause (10);
- 2.16 (10) materials, supplies, and equipment for construction or improvement of projects and  
2.17 facilities under section 297A.71, subdivision 40;
- 2.18 (11) materials, supplies, and equipment for construction, improvement, or expansion  
2.19 of:
- 2.20 (i) an aerospace defense manufacturing facility exempt under section 297A.71,  
2.21 subdivision 42;
- 2.22 (ii) a biopharmaceutical manufacturing facility exempt under section 297A.71, subdivision  
2.23 45;
- 2.24 (iii) a research and development facility exempt under section 297A.71, subdivision 46;  
2.25 and
- 2.26 (iv) an industrial measurement manufacturing and controls facility exempt under section  
2.27 297A.71, subdivision 47;
- 2.28 (12) enterprise information technology equipment and computer software for use in a  
2.29 qualified data center exempt under section 297A.68, subdivision 42;
- 2.30 (13) materials, supplies, and equipment for qualifying capital projects under section  
2.31 297A.71, ~~subdivision~~ subdivisions 44 and 49;

(14) items purchased for use in providing critical access dental services exempt under section 297A.70, subdivision 7, paragraph (c); and

(15) items and services purchased under a business subsidy agreement for use or consumption primarily in greater Minnesota exempt under section 297A.68, subdivision 44.

**EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.

Sec. 3. Minnesota Statutes 2016, section 297A.75, subdivision 2, is amended to read:

Subd. 2. **Refund; eligible persons.** Upon application on forms prescribed by the commissioner, a refund equal to the tax paid on the gross receipts of the exempt items must be paid to the applicant. Only the following persons may apply for the refund:

(1) for subdivision 1, clauses (1), (2), and (14), the applicant must be the purchaser;

(2) for subdivision 1, clause (3), the applicant must be the governmental subdivision;

(3) for subdivision 1, clause (4), the applicant must be the recipient of the benefits provided in United States Code, title 38, chapter 21;

(4) for subdivision 1, clause (5), the applicant must be the owner of the homestead property;

(5) for subdivision 1, clause (6), the owner of the qualified low-income housing project;

(6) for subdivision 1, clause (7), the applicant must be a municipal electric utility or a joint venture of municipal electric utilities;

(7) for subdivision 1, clauses (8), (11), (12), and (15), the owner of the qualifying business; and

(8) for subdivision 1, clauses (9), (10), and (13), the applicant must be the governmental entity or state agency that owns or contracts for the project or facility.

**EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.