

1.1 A bill for an act
1.2 relating to sales and use tax; exempting construction materials used in a
1.3 biobusiness center; amending Minnesota Statutes 2006, section 297A.71, by
1.4 adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2006, section 297A.71, is amended by adding a
1.7 subdivision to read:

1.8 Subd. 40. **Biobusiness center.** Materials, supplies, used or consumed in, and
1.9 equipment incorporated into, the initial construction of a biobusiness center and related
1.10 infrastructure in the city of Rochester for which the city received funding for the related
1.11 infrastructure under Laws 2006, chapter 258, section 21, subdivision 7, are exempt.

1.12 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.13 June 30, 2007.