

A bill for an act

relating to sales tax; exempting materials and equipment used in construction and upgrading of a wastewater treatment facility in Buffalo from sales tax; amending Minnesota Statutes 2006, section 297A.71, by adding a subdivision.

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

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

Subd. 40. **Buffalo wastewater treatment facility.** Materials and supplies used in, and equipment incorporated into, the construction, improvement, or expansion of a wastewater treatment facility owned by the city of Buffalo are exempt. This section is effective for purchases made before December 31, 2008.

EFFECTIVE DATE. This section is effective for sales and purchases made on or after March 1, 2007.