

A bill for an act

relating to sales and use tax; providing a sales tax exemption of materials and supplies used in constructing wastewater treatment facility in the city of New York Mills; 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. New York Mills wastewater treatment facility. Materials and supplies used in equipment incorporated into the construction of a wastewater treatment facility owned by the city of New York Mills is exempt. The tax must be imposed and collected as if the rate under section 297A.62, subdivision 1, applied and then refunded to the city of New York Mills as provided in section 297A.75.

EFFECTIVE DATE. This section is effective for sales and purchases made before January 1, 2008.