

A bill for an act

relating to sales and use tax; exempting construction materials for a wastewater treatment facility in the city of Emily; 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. **Emily; wastewater treatment facility.** Materials and supplies used in and equipment incorporated into the construction of a wastewater treatment facility in the city of Emily are exempt. The city may apply for a refund of any tax paid on purchases exempt under this section as provided in section 297A.75.

EFFECTIVE DATE. This section is effective for sales and purchases made after January 1, 2005, and before January 1, 2007.