

A bill for an act

relating to taxes; exempting certain pollution control equipment from the sales tax; amending Minnesota Statutes 2008, section 297A.68, by adding a subdivision.

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

Section 1. Minnesota Statutes 2008, section 297A.68, is amended by adding a subdivision to read:

Subd. 42. **Pollution control equipment; electric generation.** Pollution control equipment purchased by an electric generating plant is exempt if the equipment is necessary to meet state or federal air emission standards.

For purposes of this subdivision, "pollution control equipment" means equipment used for the purpose of eliminating, preventing, or reducing air pollution during or as a result of the electricity generating process.

EFFECTIVE DATE. This section is effective the day following final enactment.