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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. **1813**

02/28/2019 Authored by Richardson and Hansen
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; sales and use; providing a construction exemption for a law
1.3 enforcement facility in Dakota County; amending Minnesota Statutes 2018, section
1.4 297A.71, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2018, section 297A.71, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 51. SMART Center. Materials and supplies used in and equipment incorporated
1.9 in the construction of a Dakota County law enforcement collaboration center, also known
1.10 as the Safety and Mental Health Alternative Response Training (SMART) Center, are
1.11 exempt. This exemption applies to purchases made after June 30, 2019, and before July 1,
1.12 2021.

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