

H. F. No. 1897

- 2.1 Subd. 3. **Appropriation.** The amount required to make the refunds under this section
- 2.2 is appropriated to the commissioner of revenue.
- 2.3 **EFFECTIVE DATE.** This section is effective retroactively for purchases made after
- 2.4 June 1, 2014, and before June 1, 2016.