

A bill for an act

relating to taxation; sales tax exemptions for public safety radio communications equipment upgrade purchased by counties; amending Minnesota Statutes 2008, section 297A.70, subdivision 8.

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

Section 1. Minnesota Statutes 2008, section 297A.70, subdivision 8, is amended to read:

Subd. 8. **Regionwide public safety radio communication system; products and services.** Products and services including, but not limited to, end user equipment used for construction, ownership, operation, maintenance, and enhancement of the backbone system of the regionwide public safety radio communication system established under sections 403.21 to 403.40, are exempt. For purposes of this subdivision, backbone system is defined in section 403.21, subdivision 9. This subdivision is effective for purchases, sales, storage, use, or consumption for use in the first and second phases of the system, as defined in section 403.21, subdivisions 3, 10, and 11, that portion of the third phase of the system that is located in the southeast district of the State Patrol and the counties of Benton, Big Stone, Chippewa, Lac Qui Parle, Lincoln, Renville, Sherburne, Stearns, ~~and~~ Swift, Wright, and Yellow Medicine, and that portion of the system that is located in Itasca County.

EFFECTIVE DATE. This section is effective for sales and purchases made after June 30, 2010.