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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. **4367**

04/12/2018 Authored by Barr, R.,  
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 tax; providing a construction exemption for a  
1.3 fire station in the city of Inver Grove Heights; amending Minnesota Statutes 2016,  
1.4 section 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 2016, section 297A.71, is amended by adding a subdivision  
1.7 to read:

1.8 Subd. 51. **Inver Grove Heights fire station.** Materials and supplies used in and  
1.9 equipment incorporated into the construction of a new fire station, which includes firefighting  
1.10 and public safety training facilities, in the city of Inver Grove Heights is exempt.

1.11 **EFFECTIVE DATE.** This section is effective for sales and purchases made beginning  
1.12 the day following final enactment and before January 1, 2021.