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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. 496

02/02/2015 Authored by Nornes

The bill was read for the first time and referred to the Committee on Greater Minnesota Economic and Workforce Development Policy

02/25/2015 Adoption of Report: Re-referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; sales and use; exempting purchases of certain building
1.3 materials and supplies; amending Minnesota Statutes 2014, section 297A.71, by
1.4 adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2014, section 297A.71, is amended by adding a
1.7 subdivision to read:

1.8 Subd. 49. **Building materials; resorts and recreational camping areas.** Materials
1.9 and supplies used or consumed in, and equipment incorporated into, the improvement of
1.10 an existing structure located at a resort, as defined in section 157.15, subdivision 11, or
1.11 recreational camping area, as defined in section 327.14, subdivision 8, are exempt. For
1.12 purposes of this subdivision, a structure includes a cabin located on resort property and
1.13 any other structure available for use by guests of the resort or recreational camping area.

1.14 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.15 June 30, 2015.