

**SENATE
STATE OF MINNESOTA
EIGHTY-EIGHTH LEGISLATURE**

S.F. No. 1453

(SENATE AUTHORS: KOENEN)

DATE	D-PG	OFFICIAL STATUS
03/18/2013	1183	Introduction and first reading Referred to Taxes

1.1 A bill for an act
 1.2 relating to taxation; sales and use; exempting certain payments to utility
 1.3 cooperatives; amending Minnesota Statutes 2012, section 297A.67, by adding a
 1.4 subdivision.

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

1.6 Section 1. Minnesota Statutes 2012, section 297A.67, is amended by adding a
 1.7 subdivision to read:

1.8 Subd. 33. **Customer charges for utility hookup.** Payments made to an electric
 1.9 cooperative by a customer as a contribution in aid of construction, such as a payment to
 1.10 have a line extended to the customer's property, are exempt.

1.11 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
 1.12 June 30, 2013.