

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

**S.F. No. 397**

(SENATE AUTHORS: SENJEM and Nelson)

DATE	D-PG	OFFICIAL STATUS
02/13/2013	211	Introduction and first reading Referred to Taxes
02/25/2013	397	Author added Nelson

1.1 A bill for an act  
 1.2 relating to taxation; income and franchise; historic preservation and job creation;  
 1.3 extending the sunset on the historic structure rehabilitation tax credit; amending  
 1.4 Minnesota Statutes 2012, section 290.0681, subdivision 10.

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

1.6 Section 1. Minnesota Statutes 2012, section 290.0681, subdivision 10, is amended to  
 1.7 read:

1.8 Subd. 10. **Sunset.** This section expires after fiscal year ~~2015~~ 2022, except that  
 1.9 the office's authority to issue credit certificates under subdivision 4 based on allocation  
 1.10 certificates that were issued before fiscal year ~~2016~~ 2023 remains in effect through ~~2018~~  
 1.11 2025, and the reporting requirements in subdivision 9 remain in effect through the year  
 1.12 following the year in which all allocation certificates have either been canceled or resulted  
 1.13 in issuance of credit certificates, or ~~2019~~ 2026, whichever is earlier.

1.14 **EFFECTIVE DATE.** This section is effective the day following final enactment.