

SENATE

STATE OF MINNESOTA

EIGHTY-NINTH SESSION

S.F. No. 829

(SENATE AUTHORS: LOUREY)

DATE	D-PG	OFFICIAL STATUS
02/16/2015	302	Introduction and first reading Referred to Taxes

A bill for an act  
relating to taxation; sales and use; providing a sales tax exemption for a  
wastewater treatment facility owned by the city of Mora; appropriating money.  
BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. **MUNICIPALLY OWNED WASTEWATER TREATMENT FACILITY;  
CITY OF MORA.**

Subdivision 1. **Exemption.** Materials and supplies used in and equipment  
incorporated into a wastewater treatment facility owned and operated by the city of Mora  
are exempt from taxation under Minnesota Statutes, chapter 297A. All purchases for this  
facility must be made after January 1, 2015, and before January 1, 2017.

Subd. 2. **Refund.** The tax on purchases exempt under subdivision 1 must be  
imposed and collected as if the rate under Minnesota Statutes, section 297A.62 applied,  
and then refunded in the manner provided in Minnesota Statutes, section 297A.75. The  
applicant must be the governmental entity that owns or contracts for the project or facility.  
If the tax was paid by a contractor, subcontractor, or builder, the contractor, subcontractor,  
or builder must furnish to the refund applicant a statement including the cost of the exempt  
items and the taxes paid on the items.

Subd. 3. **Appropriation.** The amount required to make the refunds under this  
section is appropriated to the commissioner of revenue.

**EFFECTIVE DATE.** This section is effective for purchases made after January 1,  
2015, and before January 1, 2017.