

State of Minnesota

H. F. No. **1356**

The bill was read for the first time and referred to the Committee on Taxes

- 2.1 (2) building materials for mineral production facilities exempt under section 297A.71,
2.2 subdivision 14;
- 2.3 (3) building materials for correctional facilities under section 297A.71, subdivision 3;
- 2.4 (4) building materials used in a residence for disabled veterans exempt under section
2.5 297A.71, subdivision 11;
- 2.6 (5) elevators and building materials exempt under section 297A.71, subdivision 12;
- 2.7 (6) materials and supplies for qualified low-income housing under section 297A.71,
2.8 subdivision 23;
- 2.9 (7) materials, supplies, and equipment for municipal electric utility facilities under
2.10 section 297A.71, subdivision 35;
- 2.11 (8) equipment and materials used for the generation, transmission, and distribution of
2.12 electrical energy and an aerial camera package exempt under section 297A.68, subdivision
2.13 37;
- 2.14 (9) commuter rail vehicle and repair parts under section 297A.70, subdivision 3, paragraph
2.15 (a), clause (10);
- 2.16 (10) materials, supplies, and equipment for construction or improvement of projects and
2.17 facilities under section 297A.71, subdivision 40;
- 2.18 (11) materials, supplies, and equipment for construction, improvement, or expansion
2.19 of:
- 2.20 (i) an aerospace defense manufacturing facility exempt under Minnesota Statutes 2014,
2.21 section 297A.71, subdivision 42;
- 2.22 (ii) a biopharmaceutical manufacturing facility exempt under section 297A.71, subdivision
2.23 45;
- 2.24 (iii) a research and development facility exempt under Minnesota Statutes 2014, section
2.25 297A.71, subdivision 46; and
- 2.26 (iv) an industrial measurement manufacturing and controls facility exempt under
2.27 Minnesota Statutes 2014, section 297A.71, subdivision 47;
- 2.28 (12) enterprise information technology equipment and computer software for use in a
2.29 qualified data center exempt under section 297A.68, subdivision 42;

3.1 (13) materials, supplies, and equipment for qualifying capital projects under section
3.2 297A.71, subdivision 44, ~~paragraph~~ paragraphs (a), clause (1), and ~~paragraph~~ (b), and
3.3 subdivision 51;

3.4 (14) items purchased for use in providing critical access dental services exempt under
3.5 section 297A.70, subdivision 7, paragraph (c);

3.6 (15) items and services purchased under a business subsidy agreement for use or
3.7 consumption primarily in greater Minnesota exempt under section 297A.68, subdivision
3.8 44;

3.9 (16) building materials, equipment, and supplies for constructing or replacing real
3.10 property exempt under section 297A.71, subdivision 49; and

3.11 (17) building materials, equipment, and supplies for constructing or replacing real
3.12 property exempt under section 297A.71, subdivision 50, paragraph (b).

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