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State of Minnesota

HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. **3272**

03/24/2014 Authored by Lenczewski and Davids
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; sales and use; clarifying payment of refunds for certain
1.3 biopharmaceutical manufacturing facilities; amending Laws 2013, chapter 143,
1.4 article 8, section 37.

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

1.6 Section 1. Laws 2013, chapter 143, article 8, section 37, the effective date, is amended
1.7 to read:

1.8 **EFFECTIVE DATE.** This section is effective retroactively to capital investments
1.9 made and jobs created after December 31, 2012, and effective retroactively for sales and
1.10 purchases made after December 31, 2012, and before July 1, 2019. Applications for
1.11 refunds on purchases exempt under this section must not be filed before June 30, 2015.

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