

1.1 A bill for an act

1.2 relating to taxation; sales and use; exempting construction materials and
1.3 equipment used to construct the Mower County courts facility; removing an
1.4 obsolete provision; amending Minnesota Statutes 2008, sections 297A.71, by
1.5 adding a subdivision; 297A.75, subdivision 1.

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

1.7 Section 1. Minnesota Statutes 2008, section 297A.71, is amended by adding a
1.8 subdivision to read:

1.9 Subd. 41. **Mower County courts facility.** (a) Materials and supplies used or
1.10 consumed in, and equipment incorporated into, the construction, improvement, or
1.11 expansion of the Mower County courts facility are exempt. Court security machines and
1.12 911 call center equipment are included in this exemption.

1.13 (b) The tax must be imposed and collected as if the rate under section 297A.62,
1.14 subdivision 1, applied, and then refunded to Mower County in the manner provided in
1.15 section 297A.75.

1.16 (c) This section is effective for sales and purchases made after June 30, 2009, and
1.17 before September 1, 2010.

1.18 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.19 June 30, 2009, and before September 1, 2010.

1.20 Sec. 2. Minnesota Statutes 2008, section 297A.75, subdivision 1, is amended to read:

1.21 Subdivision 1. **Tax collected.** The tax on the gross receipts from the sale of the
1.22 following exempt items must be imposed and collected as if the sale were taxable and the
1.23 rate under section 297A.62, subdivision 1, applied. The exempt items include:

S.F. No. 1685, as introduced - 86th Legislative Session (2009-2010) [09-3236]

- 2.1 (1) capital equipment exempt under section 297A.68, subdivision 5;
- 2.2 (2) building materials for an agricultural processing facility exempt under section
2.3 297A.71, subdivision 13;
- 2.4 (3) building materials for mineral production facilities exempt under section
2.5 297A.71, subdivision 14;
- 2.6 (4) building materials for correctional facilities under section 297A.71, subdivision
2.7 3;
- 2.8 (5) building materials used in a residence for disabled veterans exempt under section
2.9 297A.71, subdivision 11;
- 2.10 (6) elevators and building materials exempt under section 297A.71, subdivision 12;
- 2.11 (7) building materials for the Long Lake Conservation Center exempt under section
2.12 297A.71, subdivision 17;
- 2.13 (8) ~~materials, supplies, fixtures, furnishings, and equipment for a county law~~
2.14 ~~enforcement and family service center under section 297A.71, subdivision 26~~ building
2.15 materials, supplies, and equipment for the Mower County courts facility, exempt under
2.16 section 297A.71, subdivision 41;
- 2.17 (9) materials and supplies for qualified low-income housing under section 297A.71,
2.18 subdivision 23;
- 2.19 (10) materials, supplies, and equipment for municipal electric utility facilities under
2.20 section 297A.71, subdivision 35;
- 2.21 (11) equipment and materials used for the generation, transmission, and distribution
2.22 of electrical energy and an aerial camera package exempt under section 297A.68,
2.23 subdivision 37;
- 2.24 (12) tangible personal property and taxable services and construction materials,
2.25 supplies, and equipment exempt under section 297A.68, subdivision 41;
- 2.26 (13) commuter rail vehicle and repair parts under section 297A.70, subdivision
2.27 3, clause (11); and
- 2.28 (14) materials, supplies, and equipment for construction or improvement of projects
2.29 and facilities under section 297A.71, subdivision 40.

2.30 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
2.31 June 30, 2009, and before September 1, 2010.