

SENATE
STATE OF MINNESOTA
EIGHTY-NINTH SESSION

S.F. No. 3480

(SENATE AUTHORS: TOMASSONI, Bakk and Saxhaug)

DATE	D-PG	OFFICIAL STATUS
04/07/2016	5730	Introduction and first reading Referred to Taxes

1.1 A bill for an act
 1.2 relating to taxation; sales and use; providing a sales tax exemption for siding
 1.3 production facility materials; amending Minnesota Statutes 2014, section
 1.4 297A.71, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2014, section 297A.71, is amended by adding a
 1.7 subdivision to read:

1.8 Subd. 49. **Siding production facility materials.** Building materials and supplies
 1.9 for constructing a siding production facility that produces at least ... board feet of siding
 1.10 are exempt. The tax must be imposed and collected as if the rate under section 297A.62,
 1.11 subdivision 1, applied, and then refunded in the manner provided in section 297A.75.

1.12 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
 1.13 June 30, 2016.