

SENATE  
STATE OF MINNESOTA  
NINETIETH SESSION

S.F. No. 3923

(SENATE AUTHORS: KLEIN)

DATE	D-PG	OFFICIAL STATUS
04/12/2018	7287	Introduction and first reading Referred to Taxes See HF4385, Art. 3, Sec. 5

1.1

A bill for an act

1.2

relating to taxation; sales and use tax; providing a construction exemption for a

1.3

fire station in the city of Inver Grove Heights; amending Minnesota Statutes 2016,

1.4

section 297A.71, by adding a subdivision.

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

1.6

Section 1. Minnesota Statutes 2016, section 297A.71, is amended by adding a subdivision

1.7

to read:

1.8

Subd. 51. **Inver Grove Heights fire station.** Materials and supplies used in and

1.9

equipment incorporated into the construction of a new fire station, which includes firefighting

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and public safety training facilities, in the city of Inver Grove Heights is exempt.

1.11

**EFFECTIVE DATE.** This section is effective for sales and purchases made beginning

1.12

the day following final enactment and before January 1, 2021.