

as amended. This exemption shall not be effective at time of sale of the materials to contractors, subcontractors, builders or owners, but shall be applicable only upon a claim for refund to the commissioner of taxation filed by recipients of the benefits provided in Title 38 United States Code, Chapter 21, as amended. The commissioner shall provide by regulation for the refund of taxes paid on sales exempt in accordance with this paragraph.

Approved January 30, 1974.

---

## CHAPTER 12—S.F.No.871

[Coded]

*An act relating to the state building code; directing certain amendments concerning lighting and heat loss; amending Minnesota Statutes 1971, Section 16.86, by adding a subdivision.*

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

Section 1. Minnesota Statutes 1971, Section 16.86, is amended by adding a subdivision to read:

**Subd. 6a. STATE BUILDING CODE; LIGHTING AND HEAT LOSS.** Notwithstanding any law including other subdivisions of this section to the contrary, the commissioner, after consultation with the committee and following public hearings held pursuant to the administrative procedure act, shall promulgate amendments to the state building code to establish permissible lighting standards on all new construction or remodeling involving lighting or lighting changes and maximum standards for permissible heat loss on all new construction or remodeling involving heating or heating changes, specifically including minimum insulation requirements for heating units on exterior walls. Notice of public hearings on the proposed amendments shall be given to the governing bodies of all municipalities in addition to those persons entitled to notice pursuant to the administrative procedure act.

Sec. 2. This act is effective June 1, 1974.

Approved January 30, 1974.

Changes or additions indicated by underline deletions by ~~strikeout~~