

**SENATE**  
**STATE OF MINNESOTA**  
**EIGHTY-SEVENTH LEGISLATURE**

**S.F. No. 1881**

(SENATE AUTHORS: SENJEM)

DATE	D-PG	OFFICIAL STATUS
02/15/2012	3822	Introduction and first reading Referred to Taxes See HF2337, Art. 2, Sec. 15 (vetoed) See HF247, Art. 8, Sec. 14 (vetoed)

1.1 A bill for an act  
1.2 relating to taxation; income and franchise; historic preservation and job creation;  
1.3 extending the sunset on the historic structure rehabilitation tax credit; amending  
1.4 Minnesota Statutes 2010, section 290.0681, subdivision 10.

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

1.6 Section 1. Minnesota Statutes 2010, section 290.0681, subdivision 10, is amended to  
1.7 read:

1.8 Subd. 10. **Sunset.** This section expires after fiscal year ~~2015~~ 2021, except that  
1.9 the office's authority to issue credit certificates under subdivision 4 based on allocation  
1.10 certificates that were issued before fiscal year ~~2016~~ 2022 remains in effect through ~~2018~~  
1.11 2024, and the reporting requirements in subdivision 9 remain in effect through the year  
1.12 following the year in which all allocation certificates have either been canceled or resulted  
1.13 in issuance of credit certificates, or ~~2019~~ 2025, whichever is earlier.

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