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State of Minnesota

HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. 3926

04/15/2016 Authored by Simonson and Schultz
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; sales and use; exempting construction materials for
1.3 redevelopment of a former school site.
1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. **EXEMPTION; PRIVATE DEVELOPMENT OF THE FORMER**
1.6 **DULUTH CENTRAL HIGH SCHOOL.**

1.7 Materials and supplies used in and equipment incorporated into a private
1.8 redevelopment project on the site of the former Duluth Central High School is exempt
1.9 from sales and use tax under Minnesota Statutes, chapter 297A, provided the resulting
1.10 development is subject to property taxes.

1.11 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.12 June 30, 2016, and before January 1, 2018.