

SENATE
STATE OF MINNESOTA
EIGHTY-NINTH SESSION

S.F. No. 3573

(SENATE AUTHORS: REINERT, Rest and Bakk)

DATE	D-PG	OFFICIAL STATUS
04/21/2016	5938	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; sales and use; exempting construction materials for

1.3redevelopment of a former school site.

1.4BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5Section 1. **EXEMPTION; PRIVATE DEVELOPMENT OF THE FORMER**

1.6**DULUTH CENTRAL HIGH SCHOOL.**

1.7Materials and supplies used in and equipment incorporated into a private

1.8redevelopment project on the site of the former Duluth Central High School is exempt

1.9from sales and use tax under Minnesota Statutes, chapter 297A, provided the resulting

1.10development is subject to property taxes.

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

1.12June 30, 2016, and before January 1, 2018.