

8130.6600 DISABLED VETERANS; PURCHASE OF BUILDING MATERIALS.

Subpart 1. [Repealed, 31 SR 449]

Subp. 2. **Procedure.** The exemption under Minnesota Statutes, section 297A.71, subdivision 11, is not allowed when the building materials are sold to the contractor, subcontractor, builder, or owner, but will be allowed to the recipient of the benefits provided in United States Code, title 38, sections 2101 to 2105, upon the filing of a claim for refund, accompanied by the following documents to substantiate the validity of such claim:

A. claimant's letter of approval of a PH or AH grant under United States Code, title 38, chapter 21, from the claimant's regional VA office;

B. copies of invoices or other evidence substantiating building material costs and payment of applicable sales taxes in the case of materials purchased directly by the claimant;

C. copies of invoices or other evidence substantiating building material costs and payment of applicable sales taxes in the case of materials purchased by a contractor or a subcontractor.

Statutory Authority: *MS s 14.388; 270C.06; 297A.29*

History: *L 2005 c 151 art 1 s 114; 31 SR 449*

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