

A bill for an act
relating to sales and use tax; exempting construction materials for the Harris
wastewater treatment facility and water treatment plant; amending Minnesota
Statutes 2006, section 297A.71, by adding a subdivision.

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

Section 1. Minnesota Statutes 2006, section 297A.71, is amended by adding a
subdivision to read:

Subd. 40. **Harris wastewater treatment facility.** Materials and supplies used in,
and equipment incorporated into, the construction of a wastewater treatment facility
and a water treatment plant owned by the city of Harris are exempt. This exemption is
effective for purchases made after May 31, 2006, and on or before June 30, 2008. The
city may apply for a refund of taxes paid on purchases exempt under this section. The
provisions of section 297A.75, subdivisions 2, clause (2), and 3 to 5, apply to any refunds
made under this subdivision.

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