

A bill for an act
relating to taxation; sales and use; expanding the exemption for public safety
radio systems; amending Minnesota Statutes 2008, section 297A.70, subdivision
8.

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

Section 1. Minnesota Statutes 2008, section 297A.70, subdivision 8, is amended to
read:

Subd. 8. **Regionwide public safety radio communication system; products and
services.** Products and services including, but not limited to, end user equipment used
for construction, ownership, operation, maintenance, and enhancement of the backbone
system of the regionwide public safety radio communication system established under
sections 403.21 to 403.40, are exempt. For purposes of this subdivision, backbone system
is defined in section 403.21, subdivision 9. ~~This subdivision is effective for purchases,
sales, storage, use, or consumption for use in the first and second phases of the system, as
defined in section 403.21, subdivisions 3, 10, and 11, that portion of the third phase of
the system that is located in the southeast district of the State Patrol and the counties of
Benton, Sherburne, Stearns, and Wright, and that portion of the system that is located in
Itasca County.~~

EFFECTIVE DATE. This section is effective for sales and purchases made after
June 30, 2010.