

**SENATE  
STATE OF MINNESOTA  
EIGHTY-EIGHTH SESSION**

**S.F. No. 2815**

(SENATE AUTHORS: WESTROM)

DATE	D-PG	OFFICIAL STATUS
03/19/2014	6386	Introduction and first reading Referred to Taxes

1.1 A bill for an act  
 1.2 relating to taxation; sales and use; changing the effective date for the up-front  
 1.3 capital equipment exemption; amending Laws 2013, chapter 143, article 8,  
 1.4 sections 26; 40.

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

1.6 Section 1. Laws 2013, chapter 143, article 8, section 26, the effective date, is amended  
 1.7 to read:

1.8 **EFFECTIVE DATE.** This section is effective for sales and purchases made after  
 1.9 ~~August 31~~ June 30, 2014.

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

1.11 Sec. 2. Laws 2013, chapter 143, article 8, section 40, the effective date, is amended to  
 1.12 read:

1.13 **EFFECTIVE DATE.** The change to clause (1) is effective for sales and purchases  
 1.14 made after ~~August 31~~ June 30, 2014. The changes in clauses (13), (16), and (17), are  
 1.15 effective the day following final enactment.

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