

**SENATE  
STATE OF MINNESOTA  
NINETY-SECOND SESSION**

**S.F. No. 1402**

(SENATE AUTHORS: MURPHY and Wiger)

DATE	D-PG	OFFICIAL STATUS
02/25/2021	550	Introduction and first reading Referred to Taxes
03/28/2022	5659	Author added Wiger

1.1 A bill for an act

1.2 relating to taxation; sales and use; providing an exemption for certain construction

1.3 materials for a St. Paul water treatment facility; amending Minnesota Statutes

1.4 2020, section 297A.71, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2020, section 297A.71, is amended by adding a subdivision

1.7 to read:

1.8 Subd. 53. Water treatment plant; construction exemption. Construction materials

1.9 and supplies used or consumed in, and equipment incorporated into, improvements to the

1.10 McCarrons water treatment plant operated by the St. Paul Regional Water Services are

1.11 exempt. This exemption applies to materials, supplies, and equipment purchased after

1.12 December 31, 2020, and before January 1, 2026.

1.13 EFFECTIVE DATE. This section is effective retroactively from January 1, 2021.