

1.1 A bill for an act

1.2 relating to taxation; modifying a sales tax exemption related to wood waste
1.3 cogeneration facilities; amending Minnesota Statutes 2006, section 297A.71,
1.4 subdivision 8.

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

1.6 Section 1. Minnesota Statutes 2006, section 297A.71, subdivision 8, is amended to
1.7 read:

1.8 Subd. 8. **Wood waste cogeneration facility.** Building materials and supplies for
1.9 constructing, equipping, or modifying a district heating and cooling system cogeneration
1.10 facility are exempt if the facility:

1.11 ~~(1)~~ utilizes wood waste as a primary fuel source; ~~and~~

1.12 ~~(2) satisfies the requirements of the biomass mandate in section 216B.2424;~~

1.13 ~~subdivision 5.~~

1.14 **EFFECTIVE DATE.** This section is effective for sales after June 30, 2008.