

1.1 A bill for an act

1.2 relating to taxation; sales tax; providing a sales tax exemption for materials and
1.3 supplies used in the construction of a water treatment facility in Milaca.

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

1.5 Section 1. **MILACA WATER TREATMENT FACILITY.**

1.6 Materials and supplies used in and equipment incorporated into the construction of a
1.7 water treatment facility owned by the city of Milaca are exempt. The tax must be imposed
1.8 and collected as if the rate under Minnesota Statutes, section 297A.62, subdivision 1,
1.9 applied and then refunded in the manner provided in Minnesota Statutes, section 297A.75.

1.10 **EFFECTIVE DATE.** This section is effective for sales and purchases made before
1.11 February 15, 2007.