

1.1 A bill for an act
 1.2 relating to taxation; sales and use; exempting purchases by regional rail
 1.3 authorities; amending Minnesota Statutes 2012, section 297A.70, by adding a
 1.4 subdivision.

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

1.6 Section 1. Minnesota Statutes 2012, section 297A.70, is amended by adding a
 1.7 subdivision to read:

1.8 Subd. 19. **Regional rail authorities.** Sales and purchases by regional rail
 1.9 authorities, as defined in section 398A.01, subdivision 2, are exempt.

1.10 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
 1.11 June 30, 2015.