

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 72

**DATE:** February 18, 1999

**Version:** As Introduced

**Authors:** Rukavina and Abrams

**Subject:** Sales tax exemption for certain construction materials

**Analyst:** Pat Dalton, 651-296-7434

This publication can be made available in alternative formats upon request. Please call 651-296-6753 (voice); or the Minnesota State Relay Service at 1-800-627-3529 (TTY) for assistance. Summaries are also available on our website at: [www.house.mn/hrd](http://www.house.mn/hrd).

---

- 1 Construction materials; Biwabik community pavilion.** Exempts materials, supplies, and equipment incorporated into the construction and improvement of the Biwabik community pavilion from the sales and use tax. The city may apply for a refund for the tax which was paid at the time the materials were purchased..
- 2 Effective date.** Effective for purchases made after April 30, 1998 and before January 1, 1999.