

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 3852
Version: As amended (H3852A1)

DATE: April 11, 2016

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Subject: Sales tax exemption for construction of a siding production facility

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Overview

Provides a sales tax exemption on building materials and supplies used to build a siding production facility that can produce at least 400 million square feet of siding annually. The tax must be paid at the time of purchase and the owner of the facility may apply for the refund of the tax.

Section

- 1 Siding production facility materials.** Provides a sales tax exemption on building materials and supplies used to build a siding production facility that can produce at least 400 million square feet of siding per year. The exemption applies to purchases by a contractor, subcontractor, or builder as well as the owner. The tax must be paid at the time of purchase and the owner of the facility may apply for the refund of the tax.
Effective for purchases made after June 30, 2016.
- 2 Taxes collected.** Allows a refund of taxes paid on the materials exempted in section 1.
- 3 Refund eligible persons.** States that the owner of the siding production facility must apply for the refund of the taxes paid in section 1.
- 4 Application.** Requires contractors, subcontractors, and builders to give the siding production facility owner the information needed to apply for a refund of taxes paid under section 1.