

1.1 A bill for an act
 1.2 relating to taxation; sales and use; providing a construction exemption for certain
 1.3 public safety facilities in the city of Minnetonka; amending Minnesota Statutes
 1.4 2016, section 297A.71, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2016, section 297A.71, is amended by adding a subdivision
 1.7 to read:

1.8 Subd. 51. **Minnetonka police and fire public safety facilities.** Materials and supplies
 1.9 used in, and equipment incorporated into, (1) the construction of a new fire station on the
 1.10 campus of the Minnetonka city hall and (2) the remodeling and expansion of an existing
 1.11 police and fire station in Minnetonka to accommodate its use as a police station are exempt.

1.12 **EFFECTIVE DATE.** This section is effective for sales and purchases made after the
 1.13 day following final enactment and before January 1, 2021.