

**SENATE  
STATE OF MINNESOTA  
EIGHTY-NINTH SESSION**

**S.F. No. 3573**

(SENATE AUTHORS: REINERT, Rest and Bakk)

DATE	D-PG	OFFICIAL STATUS
04/21/2016		Introduction and first reading Referred to Taxes

1.1 A bill for an act  
 1.2 relating to taxation; sales and use; exempting construction materials for  
 1.3 redevelopment of a former school site.

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

1.5 Section 1. **EXEMPTION; PRIVATE DEVELOPMENT OF THE FORMER**  
 1.6 **DULUTH CENTRAL HIGH SCHOOL.**

1.7 Materials and supplies used in and equipment incorporated into a private  
 1.8 redevelopment project on the site of the former Duluth Central High School is exempt  
 1.9 from sales and use tax under Minnesota Statutes, chapter 297A, provided the resulting  
 1.10 development is subject to property taxes.

1.11 **EFFECTIVE DATE.** This section is effective for sales and purchases made after  
 1.12 June 30, 2016, and before January 1, 2018.