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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-SIXTH
SESSION

HOUSE FILE NO. **642**

February 9, 2009

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The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; providing an exemption from the solid waste management
1.3 tax for service charges imposed by certain cities; amending Minnesota Statutes
1.4 2008, section 297H.06, subdivision 1.

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

1.6 Section 1. Minnesota Statutes 2008, section 297H.06, subdivision 1, is amended to
1.7 read:

1.8 Subdivision 1. **Certain surcharges or fees.** The amount of a surcharge, fee, or
1.9 charge established pursuant to section 115A.919, 115A.921, 115A.923, 400.08, 473.811,
1.10 ~~or~~ 473.843, or a service charge by a home rule charter city that owns and operates a solid
1.11 waste-to-energy resource recovery facility, is exempt from the solid waste management
1.12 tax. The exemption does not apply to the tax imposed on market price under section
1.13 297H.02, subdivision 1, paragraphs (b) and (c), or section 297H.03, subdivision 1,
1.14 paragraphs (b) and (c).

1.15 **EFFECTIVE DATE.** This section is effective for taxes imposed after March 31,
1.16 2007.