

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 1565

**DATE:** April 27, 2003

**Version:** As introduced

**Authors:** Abrams

**Subject:** Extending time for property and sales tax exemptions; certain electric generation facility

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### Overview

Extends the time by one year for a hydroelectric generating facility (i.e., Crown Hydro; Minneapolis) to qualify for the property and the sales tax exemptions.

#### Section

- 1 Electric generating facility; personal property.** Extends the time by one year for Crown Hydro electric generating facility to qualify for the property tax exemption on its attached machinery and other personal property.

Legislation enacted in 2002 granted this exemption, but provided that construction of the facility had to commence by January 1, 2004. This bill grants them an additional year until January 1, 2005.

- 2 Electric generating facility; sales tax exemption.** Extends the time for an exemption of the sales tax on materials and supplies used or consumed in the construction of the hydroelectric generating facility to December 31, 2004.

Legislation enacted in 2002 granted this exemption, but provided that it was for sales made after August 31, 2002 and before December 31, 2003. This bill grants them an additional year until December 31, 2004.