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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 163

01/22/2025

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

- 1.1A bill for an act
- 1.2relating to taxation; sales and use; providing a refundable exemption for certain
- 1.3construction materials purchased for the city of Becker.
- 1.4BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5Section 1. CITY OF BECKER; SALES AND USE TAX EXEMPTION FOR
- 1.6CONSTRUCTION MATERIALS.
- 1.7Subdivision 1. Exemption; refund. (a) Materials and supplies used or consumed in and
- 1.8equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation,
- 1.9or remodeling of the following projects in the city of Becker are exempt from sales and use
- 1.10tax under Minnesota Statutes, chapter 297A, if the materials, supplies, and equipment are
- 1.11purchased after May 31, 2024, and before May 1, 2025:
- 1.12(1) a city hall; and
- 1.13(2) to the extent materials, supplies, and equipment are not exempt under Minnesota
- 1.14Statutes, section 297A.71, subdivision 53, a police station.
- 1.15(b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
- 1.16297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
- 1.17for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).
- 1.18Subd. 2. Appropriation. The amount required to pay the refunds under subdivision 1
- 1.19is appropriated from the general fund to the commissioner of revenue.
- 1.20EFFECTIVE DATE. This section is effective retroactively for sales and purchases
- 1.21made after May 31, 2024, and before May 1, 2025.