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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 190

01/22/2025

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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
- 1.3construction materials for the city of Maple Grove.
- 1.4BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5Section 1. CITY OF MAPLE GROVE; 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 Maple Grove Community Center are exempt from sales and use tax
- 1.10under Minnesota Statutes, chapter 297A, if the materials, supplies, and equipment are
- 1.11purchased after March 31, 2024, and before June 1, 2029.
- 1.12(b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
- 1.13297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
- 1.14for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).
- 1.15Subd. 2. Appropriation. The amount required to pay the refunds under subdivision 1
- 1.16is appropriated from the general fund to the commissioner of revenue.
- 1.17EFFECTIVE DATE. This section is effective retroactively for sales and purchases
- 1.18made after March 31, 2024, and before June 1, 2029.