

**Senate Counsel, Research, and Fiscal Analysis**

Tom Bottem, Director

Minnesota Senate Building  
95 University Ave. W. Suite 3300  
ST. PAUL, MN 55155-1800  
(651) 296-4791  
www.senate.mn/scrfa

**Senate**

**State of Minnesota**

**S.F. No. 3486 – Construction materials sales tax exemption; North Metro Regional Public Safety Training Facility**

**Author:** Senator Warren Limmer

**Prepared by:** Nora Pollock, Senate Counsel (651/297-8066)

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This bill adds the North Metro Regional Public Safety Training Facility in Maple Grove to the statute that exempts construction materials from sales tax for a number of local government facilities. Materials and supplies used in, and equipment incorporated into the construction, reconstruction, upgrade, expansion, or remodeling of the facility must be purchased after August 31, 2021 and before December 31, 2023. Sales tax is paid upfront and then refunded under provisions of current law.

Effective the day following final amendment for sales and purchases made after August 31, 2021 and before December 31, 2023.