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**Senate**

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**State of Minnesota**

**S.F. No. 2887 – Extension of sales tax exemption for construction materials for certain property affected by fire**

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The sales tax exemption for building materials and supplies used or consumed in, and equipment incorporated into, the construction or replacement of real property affected by, and capital equipment to replace equipment destroyed in, a fire on March 11, 2018 was enacted in the 2019 First Special Session omnibus tax bill. The exemption applied to sales and purchases made after March 11, 2018, and before January 1, 2022. This bill extends the exemption to include sales and purchases made before January 1, 2024.