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Senate

State of Minnesota

S.F. No. 313 – Construction materials sales tax exemption for properties destroyed by fire in Mazeppa (as proposed to be amended by the A-1 amendment)

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Date: February 13, 2023

Under current law, construction 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, the fire on March 11, 2018, in the city of Mazeppa are exempt from sales and use tax. As proposed to be amended, this bill extends the end date of the exemption to sales and purchases made before January 1, 2025.

Effective retroactively for sales and purchases made after March 11, 2018, and before January 1, 2025.