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**Senate**

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**State of Minnesota**

**S.F. No. 64 – Construction materials sales tax exemption for North Metro Regional Public Safety Facility**

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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 and use 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. The tax must be paid upfront and then refunded under provisions of current law.

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