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Senate

State of Minnesota

S.F. No. 2177 – Sales tax exemption for construction materials; city of Moorhead

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This bill adds a clause to the statute providing a sales tax exemption for construction materials for projects in various local jurisdictions. Exempts materials and supplies used or consumed in and equipment incorporated into the construction of a regional library and community center in the city of Moorhead. The tax must be paid upfront and then refunded under provisions of current law. Effective for sales and purchases made after February 29, 2024, and before April 1, 2027.