

Senate Counsel, Research, and Fiscal Analysis

Alexis C. Stangl, 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. 2545 – Sales tax exemption for construction materials; city of Oakdale

Author: Senator Tou Xiong

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

Date: March 15, 2023

This bill provides a sales tax exemption for materials and supplies used or consumed in and equipment incorporated into the construction of a new public works facility in the city of Oakdale. The tax must be paid upfront and then refunded under provisions of current law. Effective for sales and purchases made after August 31, 2023, and before and before January 1, 2027.