

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. 2686 – Sales tax exemption for construction materials; Itasca County

Author: Senator Robert D. Farnsworth

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 the Itasca County courthouse and a new correctional facility in Itasca County. The tax must be paid upfront and then refunded under provisions of current law. Effective retroactively for sales and purchases made after April 30, 2021, and before and before January 1, 2025. Refunds must not be issued until after June 30, 2023.