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**Senate**

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**State of Minnesota**

**S.F. No. 2718 – Sales tax exemption for construction materials;  
Beltrami County**

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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 new county jail in Beltrami County. The tax must be paid upfront and then refunded under provisions of current law. Effective for sales and purchases made after March 31, 2024, and before January 1, 2028.