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**Senate**

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**State of Minnesota**

**S.F. No. 3037 – Sales tax exemption for construction materials; city of Ramsey**

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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. It exempts materials and supplies used or consumed in and equipment incorporated into the construction of a new water treatment plan in the city of Ramsey. The tax must be paid upfront and then refunded under provisions of current law. Effective the day following final enactment for materials, supplies, and equipment are purchased after December 31, 2022.