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Senate

State of Minnesota

S.F. No. 2403 – Sales tax exemption for construction materials; MSP airport

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This bill provides a sales tax exemption for materials and supplies used or consumed in and equipment incorporated into the construction, reconstruction, repair, maintenance, or improvement of public infrastructure at the Minneapolis-St. Paul International Airport purchased by a contractor or subcontractor. The tax must be paid upfront and then refunded under provisions of current law. Effective for sales and purchases made after June 30, 2023, and before January 1, 2028.