

1.1 Senator moves to amend S.F. No. 3326 as follows:

1.2 Delete everything after the enacting clause and insert:

1.3 "Section 1. **CITY OF GRAND RAPIDS; SALES TAX EXEMPTION FOR**
1.4 **CONSTRUCTION MATERIALS.**

1.5 Subdivision 1. **Exemption; refund.** (a) Materials and supplies used or consumed in and
1.6 equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation,
1.7 or remodeling of the IRA Civic Center in the city of Grand Rapids are exempt from sales
1.8 and use tax under Minnesota Statutes, chapter 297A, provided that the materials, supplies,
1.9 and equipment are purchased after June 30, 2021, and before July 1, 2024.

1.10 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
1.11 297A.62, subdivision 1, applied and then refunded in the same manner provided for projects
1.12 under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

1.13 Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1
1.14 is appropriated from the general fund to the commissioner of revenue.

1.15 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
1.16 made after June 30, 2021, and before July 1, 2024."

1.17 Amend the title accordingly