

SENATE  
STATE OF MINNESOTA  
NINETY-THIRD SESSION

S.F. No. 4806

(SENATE AUTHORS: FARNSWORTH)

DATE	D-PG	OFFICIAL STATUS
03/11/2024	12132	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; sales and use; providing an exemption for certain construction

1.3materials used in Itasca County.

1.4BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5Section 1. **ITASCA COUNTY; SALES TAX EXEMPTION FOR CONSTRUCTION**

1.6**MATERIALS.**

1.7Subdivision 1. **Exemption; refund.** (a) Materials and supplies used or consumed in and

1.8equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation,

1.9or remodeling of the Itasca County courthouse are exempt from sales and use tax under

1.10Minnesota Statutes, chapter 297A, provided that the materials, supplies, and equipment are

1.11purchased after April 30, 2021, and before January 1, 2025.

1.12(b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section

1.13297A.62, subdivision 1, applied and then refunded in the same manner provided for projects

1.14under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

1.15Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1

1.16is appropriated from the general fund to the commissioner of revenue.

1.17**EFFECTIVE DATE.** This section is effective retroactively for sales and purchases

1.18made after April 30, 2021, and before January 1, 2025.