SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 66

(SENATE AUTHORS: LIMMER)

DATE	D-PG	OFFICIAL STATUS
01/16/2025	69	Introduction and first reading Referred to Taxes

A bill for an act

relating to taxation; sales and use; providing a refundable exemption for construction materials for the city of Maple Grove.

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

Section 1. **CITY OF MAPLE GROVE; SALES AND USE TAX EXEMPTION FOR CONSTRUCTION MATERIALS.**

Subdivision 1. **Exemption; refund.** (a) Materials and supplies used or consumed in and equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation, or remodeling of the Maple Grove Community Center are exempt from sales and use tax under Minnesota Statutes, chapter 297A, if the materials, supplies, and equipment are purchased after March 31, 2024, and before June 1, 2029.

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

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

EFFECTIVE DATE. This section is effective retroactively for sales and purchases made after March 31, 2024, and before June 1, 2029.