

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 195

(SENATE AUTHORS: KUNESH)
DATE01/16/2025D-PG90OFFICIAL STATUSIntroduction and first reading
Referred to Taxes

1.1A bill for an act

1.2relating to taxation; sales and use; providing a refundable exemption for

1.3construction materials for construction of a city hall in the city of Columbia Heights.

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

1.5Section 1. CITY OF COLUMBIA HEIGHTS; SALES TAX EXEMPTION FOR

1.6CONSTRUCTION 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 a new city hall in the city of Columbia Heights are exempt from sales and

1.10use tax under Minnesota Statutes, chapter 297A, provided that the materials, supplies, and

1.11equipment are purchased after August 31, 2021, and before April 1, 2024.

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

1.13297A.62, subdivisions 1 and 1a, applied, and then refunded in the same manner provided

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

1.15for eligible purchases must not be issued until after June 30, 2025. Notwithstanding

1.16Minnesota Statutes, section 289A.40, subdivision 1, applicants may file claims for refund

1.17under this section through December 31, 2025.

1.18Subd. 2. Appropriation. The amount required to pay the refunds under subdivision 1

1.19is appropriated from the general fund to the commissioner of revenue.

1.20EFFECTIVE DATE. This section is effective retroactively for sales and purchases

1.21made after August 31, 2021, and before April 1, 2024.