

SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION

S.F. No. 972

(SENATE AUTHORS: FARNSWORTH, Hauschild and Green)		
DATE	D-PG	OFFICIAL STATUS
02/03/2025	265	Introduction and first reading Referred to Taxes
03/24/2025	1024	Author stricken Eichorn

1.1

A bill for an act

1.2

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

1.3

construction materials used in Itasca County.

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

1.5

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

1.6

**MATERIALS.**

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

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

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or remodeling of the Itasca County government center are exempt from sales and use tax

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

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

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

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297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided

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

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Notwithstanding Minnesota Statutes, section 289A.40, subdivision 1, claims for refund may

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be filed until January 1, 2026. No refunds may be paid before July 1, 2025.

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

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

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

1.20

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