

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 13

(SENATE AUTHORS: MITCHELL and Rest)			
DATE	D-PG		OFFICIAL STATUS
01/16/2025	60	Introduction and first reading	
		Referred to Taxes	
02/10/2025	345	Author added Rest	

1.1

A bill for an act

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

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construction materials for certain projects in the city of Woodbury.

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

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Section 1. CITY OF WOODBURY; SALES AND USE TAX EXEMPTION FOR

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CONSTRUCTION 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 a water treatment facility and water tower, including water pipeline

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infrastructure and associated improvements funded by the city of Woodbury are exempt

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from sales and use tax under Minnesota Statutes, chapter 297A, provided that the materials,

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supplies, and equipment are purchased after January 31, 2024, and before December 1,

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2028.

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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). Refunds

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for eligible purchases must not be issued until after June 30, 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

1.21

made after January 31, 2024, and before December 1, 2028.