

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 67

(SENATE AUTHORS: MATHEWS)

DATE
01/16/2025

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1A bill for an act

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

1.3construction materials purchased for the city of Becker.

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

1.5Section 1. CITY OF BECKER; SALES AND USE 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 the following projects in the city of Becker are exempt from sales and use

1.10tax under Minnesota Statutes, chapter 297A, if the materials, supplies, and equipment are

1.11purchased after May 31, 2024, and before May 1, 2025:

1.12(1) a city hall; and

1.13(2) to the extent materials, supplies, and equipment are not exempt under Minnesota

1.14Statutes, section 297A.71, subdivision 53, a police station.

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

1.16297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided

1.17for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

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 May 31, 2024, and before May 1, 2025.