

SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION

S.F. No. 344

(SENATE AUTHORS: COLEMAN)

DATE	D-PG	OFFICIAL STATUS
01/21/2025	120	Introduction 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 a facility in the city of Chanhassen.

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

1.5Section 1. CITY OF CHANHASSEN; 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 Chanhassen Bluffs Sports Complex in the city of Chanhassen are

1.10exempt from sales and use tax under Minnesota Statutes, chapter 297A, if the materials,

1.11supplies, and equipment are purchased after October 31, 2025, and before September 1,

1.122027.

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

1.14297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided

1.15for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

1.16Subd. 2. Appropriation. The amount required to pay the refunds under subdivision 1

1.17is appropriated from the general fund to the commissioner of revenue.

1.18EFFECTIVE DATE. This section is effective for sales and purchases made after October

1.1931, 2025, and before September 1, 2027.