

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 782

(SENATE AUTHORS: NELSON and Boldon)

DATE	D-PG	OFFICIAL STATUS
01/30/2025	221	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 certain

1.3construction materials for a regional exhibition center in Olmsted County.

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

1.5Section 1. **OLMSTED COUNTY; REFUNDABLE SALES AND USE TAX**

1.6**EXEMPTION FOR CONSTRUCTION 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 regional exhibition center at Graham Park in Olmsted County are exempt

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

1.11supplies, and equipment are purchased after December 31, 2024, and before January 1,

1.122028.

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.

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

1.19made after December 31, 2024, and before January 1, 2028.