

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 1077

(SENATE AUTHORS: PUTNAM and Howe)			
DATE	D-PG		OFFICIAL STATUS
02/06/2025	306	Introduction and first reading	
		Referred to Taxes	
02/24/2025	492	Author added Howe	

1.1

A bill for an act

1.2

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

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materials and equipment used in construction of the Stearns County Justice Center.

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

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Section 1. STEARNS COUNTY; SALES AND USE TAX EXEMPTION FOR

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CONSTRUCTION MATERIALS.

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Subdivision 1. Exemption; refund. (a) To the extent not exempt under Minnesota

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Statutes, section 297A.71, subdivision 3, 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 jail at the Stearns County Justice Center are exempt from sales and use

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

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equipment are purchased after January 1, 2025, and before January 1, 2031.

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(b) Materials and supplies used or consumed in and equipment incorporated into the

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construction, reconstruction, upgrade, expansion, renovation, or remodeling of a law

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enforcement center and judicial center at the Stearns County Justice Center are exempt from

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

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supplies, and equipment are purchased after January 1, 2025, and before January 1, 2031.

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(c) 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). No

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refunds may be issued before July 1, 2025.

- 2.1 Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1
- 2.2 is appropriated from the general fund to the commissioner of revenue.
- 2.3 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
- 2.4 made after January 1, 2025, and before January 1, 2031.