

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 1155

(SENATE AUTHORS: ANDERSON)

DATE	D-PG	OFFICIAL STATUS
02/10/2025	326	Introduction and first reading Referred to Taxes

1.1

A bill for an act

1.2

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

1.3

construction materials for an ice rink in the city of Delano.

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

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Section 1. **CITY OF DELANO; SALES TAX EXEMPTION FOR CONSTRUCTION**

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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 an ice rink in the city of Delano are exempt from sales and use tax under

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Minnesota Statutes, chapter 297A, provided that the materials, supplies, and equipment are

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purchased after November 30, 2023, and before January 1, 2026.

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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, subdivision 1, applied and then refunded in the same manner provided for projects

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

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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

1.19

made after November 30, 2023, and before January 1, 2026.