

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 1184

(SENATE AUTHORS: REST, Weber, Klein, Dibble and Jasinski)

DATE	D-PG	OFFICIAL STATUS
02/10/2025	331	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 sales tax exemption for

1.3

construction materials for the Minneapolis-St. Paul International Airport renovation.

1.4

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

1.5

Section 1. MINNEAPOLIS-ST. PAUL INTERNATIONAL AIRPORT; SALES TAX

1.6

EXEMPTION FOR CONSTRUCTION MATERIALS.

1.7

Subdivision 1. Exemption; refund. (a) Materials and supplies used in and equipment

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incorporated into the construction, reconstruction, repair, maintenance, or improvement of

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public infrastructure at the Minneapolis-St. Paul International Airport purchased by a

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contractor or subcontractor are exempt from sales and use tax imposed under Minnesota

1.11

Statutes, chapter 297A, if materials, supplies, and equipment are purchased after June 30,

1.12

2023, and before January 1, 2028. No refunds may be paid before July 1, 2025.

1.13

(b) 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).

1.16

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 June 30, 2023, and before January 1, 2028.