

SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION

S.F. No. 1356

(SENATE AUTHORS: KUNESH)  
DATE02/13/2025D-PG380OFFICIAL STATUSIntroduction 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 city hall facility in the city of Spring Lake Park.

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

1.5Section 1. CITY OF SPRING LAKE PARK; SALES 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 a city hall facility in the city of Spring Lake Park are exempt from sales

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

1.11and equipment are purchased after December 31, 2023, and before January 1, 2026.

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

1.13297A.62, subdivisions 1 and 1a, applied, and then refunded in the same manner provided

1.14for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds

1.15for eligible purchases must not be issued until after June 30, 2025.

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 retroactively for sales and purchases

1.19made after December 31, 2023, and before January 1, 2026.