

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 1684

(SENATE AUTHORS: KUPEC)

DATE	D-PG	OFFICIAL STATUS
02/20/2025	452	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 used in the Moorhead City Hall renovation project.

1.4

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

1.5

Section 1. MOORHEAD CITY HALL; SALES TAX EXEMPTION FOR

1.6

CONSTRUCTION MATERIALS.

1.7

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

1.8

incorporated into the construction, reconstruction, upgrade, expansion, renovation, or

1.9

remodeling of Moorhead City Hall are exempt from sales and use tax imposed under

1.10

Minnesota Statutes, chapter 297A, if the materials, supplies, and equipment are purchased

1.11

after February 28, 2025, and before June 1, 2027.

1.12

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

1.13

297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided

1.14

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

1.15

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

1.16

Subd. 2. Appropriation. The amount required to pay the refunds under subdivision 1

1.17

is appropriated from the general fund to the commissioner of revenue.

1.18

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

1.19

made after February 28, 2025, and before June 1, 2027.