

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 1868

(SENATE AUTHORS: DUCKWORTH)

DATE	D-PG	OFFICIAL STATUS
02/27/2025	551	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 certain projects in the city of Lakeville.

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

1.5

Section 1. CITY OF LAKEVILLE; SALES TAX EXEMPTION FOR

1.6

CONSTRUCTION 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 a new public safety training facility are exempt from sales and use tax

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

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are purchased after February 28, 2025, and before September 1, 2026.

1.12

(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). Refunds

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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

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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 February 28, 2025, and before September 1, 2026.