

SENATE

STATE OF MINNESOTA

NINETY-FOURTH SESSION

S.F. No. 2014

(SENATE AUTHORS: WEBER)

DATE	D-PG	OFFICIAL STATUS
02/27/2025	575	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 Cottonwood County.

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

1.5

Section 1. **COTTONWOOD COUNTY; SALES AND USE TAX EXEMPTION FOR**

1.6

CONSTRUCTION MATERIALS.

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

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incorporated into the construction of the Cottonwood County Public Works Maintenance

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Facility located in Windom are exempt from sales and use tax under Minnesota Statutes,

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chapter 297A, if the materials, supplies, and equipment are purchased after December 19,

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2024, and before January 1, 2027.

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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, 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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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 December 19, 2024, and before January 1, 2027.