

SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION

S.F. No. 2049

(SENATE AUTHORS: NELSON and Boldon)

DATE	D-PG	OFFICIAL STATUS
03/03/2025	607	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; sales and use; providing an exemption for certain electric

1.3meters and software used in the Rochester Public Utilities Advanced Metering

1.4Infrastructure Project.

1.5BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6Section 1. **ROCHESTER PUBLIC UTILITIES; REFUNDABLE SALES AND USE**

1.7**TAX EXEMPTION FOR ELECTRIC METERS AND SOFTWARE.**

1.8Subdivision 1. **Exemption; refund.** (a) Electric meters, software, and other components

1.9are exempt if used or consumed in the Rochester Public Utilities Advanced Metering

1.10Infrastructure Project and purchased after June 30, 2024, and before March 31, 2029.

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

1.12297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided

1.13for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

1.14Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1

1.15is appropriated from the general fund to the commissioner of revenue.

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

1.17made after June 30, 2024, and before March 31, 2029.