

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 1475

(SENATE AUTHORS: LATZ and Mann)

DATE	D-PG	OFFICIAL STATUS
02/17/2025	407	Introduction 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 certain projects in the city of Edina.

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

1.5Section 1. CITY OF EDINA; SALES TAX EXEMPTION FOR CONSTRUCTION

1.6MATERIALS.

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 relating to the following projects in the city of Edina 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, 2030:

1.12(1) development of Fred Richards Park as identified in the Fred Richards Park Master

1.13Plan; and

1.14(2) improvements to Braemar Park as identified in the Braemar Park Master Plan.

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

1.16297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided

1.17for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds

1.18for eligible purchases must not be issued until after June 30, 2025.

1.19Subd. 2. Appropriation. The amount required to pay the refunds under subdivision 1

1.20is appropriated from the general fund to the commissioner of revenue.

1.21EFFECTIVE DATE. This section is effective retroactively for sales and purchases

1.22made after December 31, 2023, and before January 1, 2030.