

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 2795

(SENATE AUTHORS: JOHNSON)

DATE	D-PG	OFFICIAL STATUS
03/20/2025	928	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 a project in East Grand Forks.

1.4

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

1.5

Section 1. CITY OF EAST GRAND FORKS; SALES TAX EXEMPTION FOR

1.6

CONSTRUCTION MATERIALS.

1.7

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

1.8

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

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or remodeling of the Civic Center Sports Complex and the VFW Memorial Arena in the

1.10

city of East Grand Forks are exempt from sales and use tax under Minnesota Statutes, chapter

1.11

297A, provided that the materials, supplies, and equipment are purchased after November

1.12

30, 2025, and before December 31, 2029.

1.13

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

1.14

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

1.15

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

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.

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EFFECTIVE DATE. This section is effective for sales and purchases made after

1.19

November 30, 2025, and before December 31, 2029.