

SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION

S.F. No. 3016

(SENATE AUTHORS: ANDERSON)

DATE	D-PG	OFFICIAL STATUS
03/27/2025	1097	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 construction of a water treatment facility in the city of

1.4Monticello.

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

1.6Section 1. CITY OF MONTICELLO; SALES TAX EXEMPTION FOR

1.7CONSTRUCTION MATERIALS.

1.8Subdivision 1. **Exemption; refund.** (a) Materials and supplies used or consumed in and

1.9equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation,

1.10or remodeling of a new water treatment facility, including accompanying water utility

1.11infrastructure and associated improvements, are exempt from sales and use tax under

1.12Minnesota Statutes, chapter 297A, provided that the materials, supplies, and equipment are

1.13purchased after August 31, 2025, and before January 1, 2030.

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

1.15section 297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner

1.16provided for projects under Minnesota Statutes, section 297A.75, except that the applicant

1.17must be the governmental entity that owns or contracts for the project.

1.18Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1

1.19is appropriated from the general fund to the commissioner of revenue.

1.20EFFECTIVE DATE. This section is effective for sales and purchases made after August

1.2131, 2025, and before January 1, 2030.