

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 2849

(SENATE AUTHORS: WESTROM, Rest, Hoffman, Kupec and Weber)		
DATE	D-PG	OFFICIAL STATUS
03/20/2025	937	Introduction and first reading Referred to Taxes
04/23/2025	3737	Author added Rest
04/28/2025	4115	Author added Hoffman
05/01/2025	4333	Author added Kupec
05/05/2025	4443	Author added Weber

1.1

A bill for an act

1.2

relating to taxation; sales and use; modifying the exemption for agriculture

1.3

processing materials; amending Minnesota Statutes 2024, section 297A.71,

1.4

subdivision 13.

1.5

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

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Section 1. Minnesota Statutes 2024, section 297A.71, subdivision 13, is amended to read:

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Subd. 13. **Agriculture processing facility materials.** (a) Building materials and supplies

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for constructing an agriculture processing facility ~~as defined in section 469.1811~~ in which

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the total capital investment in the processing facility is expected to exceed \$100,000,000

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are exempt.

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(b) For purposes of this subdivision, "agriculture processing facility" means land,

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buildings, structures, fixtures, and improvements used or operated primarily for the processing

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or production of marketable products from agricultural crops, including waste and residues

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from agricultural crops, but not including livestock or livestock products other than milk,

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poultry or poultry products, or wood or wood products. As used in this subdivision, land is

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limited to land on which the buildings, structures, fixtures, and improvements are situated

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and the immediately surrounding land used for storage or other functions directly related

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to the processing or production, not including land used for the growing of agricultural

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crops.

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(c) The tax must be imposed and collected as if the rate under section 297A.62,

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subdivision 1, applied, and then refunded in the manner provided in section 297A.75.

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

1.23

30, 2025.