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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 2555

04/21/2021 Authored by Morrison
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; sales and use; providing a sales tax exemption on construction
1.3 materials for the city of Excelsior; appropriating money.

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

1.5 Section. 1. CITY OF EXCELSIOR; SALES TAX EXEMPTION FOR
1.6 CONSTRUCTION MATERIALS.

1.7 Subdivision 1. Exemption; refund. (a) Materials and supplies used in and equipment
1.8 incorporated into the construction of a new pavilion in The Commons in the city of Excelsior
1.9 are exempt from sales and use tax imposed under Minnesota Statutes, chapter 297A, if
1.10 materials, supplies, and equipment are purchased after December 31, 2020, and before July
1.11 1, 2021.

1.12 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
1.13 297A.62, subdivision 1, applied and then refunded in the same manner provided for projects
1.14 under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

1.15 Subd. 2. Appropriation. The amount required to pay the refunds under subdivision 1
1.16 is appropriated from the general fund to the commissioner of revenue.

1.17 EFFECTIVE DATE. This section is effective retroactively from January 1, 2021, and
1.18 applies to sales and purchases made after December 31, 2020, and before July 1, 2021.