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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 5437

04/30/2024 Authored by Bennett
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 taxes; sales and use; providing a refundable exemption for construction
1.3 materials for certain projects in the city of Albert Lea.

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

1.5 Section 1. CITY OF ALBERT LEA; 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,
1.9 or remodeling of the City Arena in the city of Albert Lea are exempt from sales and use tax
1.10 under Minnesota Statutes, chapter 297A, provided that the materials, supplies, and equipment
1.11 are purchased after March 31, 2024, and before January 1, 2027.

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). Refunds for eligible
1.15 purchases must not be issued until after June 30, 2024.

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.

1.18 EFFECTIVE DATE. This section is effective retroactively for sales and purchases
1.19 made after March 31, 2024, and before January 1, 2027.