

**SENATE
STATE OF MINNESOTA
NINETY-THIRD SESSION**

S.F. No. 3170

(SENATE AUTHORS: NELSON and Boldon)

DATE
03/30/2023

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2805 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; sales and use; providing an exemption for construction materials
1.3 for a sports and recreation complex in the city of Rochester; appropriating money.

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

1.5 Section 1. **ROCHESTER SPORTS AND RECREATION COMPLEX; SALES TAX**
1.6 **EXEMPTION FOR CONSTRUCTION MATERIALS.**

1.7 Subdivision 1. Exemption; refund. (a) Materials and supplies used in and equipment
1.8 incorporated into the construction of a sports and recreation complex in the city of Rochester
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 June 30, 2023, and before July 1,
1.11 2028.

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 for sales and purchases made after June
1.18 30, 2023, and before July 1, 2028.