

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

S.F. No. 3433

(SENATE AUTHORS: NELSON)

DATE
02/12/2024

D-PG
11537 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 a refundable exemption for
1.3 construction materials for the construction of a fire station in the city of Kasson.

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

1.5 Section 1. **CITY OF KASSON; REFUNDABLE SALES AND USE TAX EXEMPTION**
1.6 **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 fire station in the city of Kasson are exempt from
1.9 sales and use tax imposed under Minnesota Statutes, chapter 297A, if materials, supplies,
1.10 and equipment are purchased after December 31, 2022, and before January 1, 2026.

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

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

1.16 EFFECTIVE DATE. This section is effective retroactively for sales and purchases
1.17 made after December 31, 2022, and before January 1, 2026.