

This Document can be made available in alternative formats upon request

State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 4495

03/04/2024 Authored by Wolgamott 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 refundable exemption for
1.3 construction materials used in a county government center project in the city of
1.4 Foley.

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

1.6 Section 1. BENTON COUNTY; SALES AND USE TAX EXEMPTION FOR
1.7 CONSTRUCTION MATERIALS.

1.8 Subdivision 1. Exemption; refund. (a) Materials and supplies used in and equipment
1.9 incorporated into the construction of a county government center in the city of Foley are
1.10 exempt from sales and use tax imposed under Minnesota Statutes, chapter 297A, if materials,
1.11 supplies, and equipment are purchased after March 31, 2025, and before January 1, 2030.

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, 2025.

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 the day following final enactment.