

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

**S.F. No. 124**

(SENATE AUTHORS: WIGER)

DATE  
01/14/2021

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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 certain public safety facilities; amending Minnesota Statutes 2020, section  
1.4 297A.71, subdivision 52.

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

1.6 Section 1. Minnesota Statutes 2020, section 297A.71, subdivision 52, is amended to read:

1.7 Subd. 52. **Construction; certain local government facilities.** (a) Materials and supplies  
1.8 used in and equipment incorporated into the construction, reconstruction, upgrade, expansion,  
1.9 or remodeling of the following local government owned facilities are exempt:

1.10 (1) a new fire station, which includes firefighting, emergency management, public safety  
1.11 training, and other public safety facilities in the city of Monticello if materials, supplies,  
1.12 and equipment are purchased after January 31, 2019, and before January 1, 2022;

1.13 (2) a new fire station, which includes firefighting and public safety training facilities  
1.14 and public safety facilities, in the city of Inver Grove Heights if materials, supplies, and  
1.15 equipment are purchased after June 30, 2018, and before January 1, 2021;

1.16 (3) a fire station and police station, including access roads, lighting, sidewalks, and  
1.17 utility components, on or adjacent to the property on which the fire station or police station  
1.18 are located that are necessary for safe access to and use of those buildings, in the city of  
1.19 Minnetonka if materials, supplies, and equipment are purchased after May 23, 2019, and  
1.20 before January 1, 2021;

1.21 (4) the school building in Independent School District No. 414, Minneota, if materials,  
1.22 supplies, and equipment are purchased after January 1, 2018, and before January 1, 2021;

2.1 (5) a fire station in the city of Mendota Heights, if materials, supplies, and equipment  
2.2 are purchased after December 31, 2018, and before January 1, 2021; ~~and~~

2.3 (6) a Dakota County law enforcement collaboration center, also known as the Safety  
2.4 and Mental Health Alternative Response Training (SMART) Center, if materials, supplies,  
2.5 and equipment are purchased after June 30, 2019, and before July 1, 2021; and

2.6 (7) a new fire station and emergency management operations center, including on-site  
2.7 infrastructure improvements of parking lot, road access, lighting, sidewalks, and utility  
2.8 components in the city of Maplewood if materials, supplies, and equipment are purchased  
2.9 after September 30, 2020, and before April 1, 2023.

2.10 (b) The tax must be imposed and collected as if the rate under section 297A.62,  
2.11 subdivision 1, applied and then refunded in the manner provided in section 297A.75.

2.12 (c) The total refund for the project listed in paragraph (a), clause (3), must not exceed  
2.13 \$850,000.

2.14 **EFFECTIVE DATE.** This section is effective retroactively from October 1, 2020.