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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. **3690**

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 an ice rink in the city of Delano.

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

1.5 Section 1. **CITY OF DELANO; SALES TAX EXEMPTION FOR CONSTRUCTION**  
1.6 **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 an ice rink in the city of Delano are exempt from sales and use tax under  
1.10 Minnesota Statutes, chapter 297A, provided that the materials, supplies, and equipment are  
1.11 purchased after November 30, 2023, and before January 1, 2026.

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 November 30, 2023, and before January 1, 2026.