

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

**S.F. No. 1306**

(SENATE AUTHORS: HOWE and Putnam)

DATE  
02/13/2025

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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 a refundable exemption for certain  
1.3 construction materials for a Benton County government center.

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

1.5 Section 1. **BENTON COUNTY; SALES TAX EXEMPTION FOR CONSTRUCTION**  
1.6 **MATERIALS.**

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