

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

S.F. No. 3470

(SENATE AUTHORS: KUNESH)

DATE
02/12/2024

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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 a city hall facility in the city of Spring Lake Park.

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

1.5 Section 1. **CITY OF SPRING LAKE PARK; SALES TAX EXEMPTION FOR**
1.6 **CONSTRUCTION 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 a city hall facility in the city of Spring Lake Park are exempt from sales
1.10 and use tax under Minnesota Statutes, chapter 297A, provided that the materials, supplies,
1.11 and equipment are purchased after December 31, 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 December 31, 2023, and before January 1, 2026.