

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

**S.F. No. 3475**

(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 a refundable exemption for  
1.3 construction materials in the city of Columbia Heights.

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

1.5 Section 1. **CITY OF COLUMBIA HEIGHTS; REFUNDABLE SALES AND USE**  
1.6 **TAX EXEMPTION FOR CONSTRUCTION MATERIALS.**

1.7 Subdivision 1. Exemption; refund. (a) Materials and supplies used in and equipment  
1.8 incorporated into the construction, reconstruction, upgrade, expansion, or remodeling of  
1.9 the city hall facility in the city of Columbia Heights are exempt from sales and use tax  
1.10 imposed under Minnesota Statutes, chapter 297A, if materials, supplies, and equipment are  
1.11 purchased after August 31, 2021, and before April 1, 2024.

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 August 31, 2021, and before April 1, 2024.