

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

S.F. No. 4795

(SENATE AUTHORS: BAHR)

DATE
03/11/2024

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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; modifying the exemption for certain construction
1.3 materials used in the city of Ramsey; amending Laws 2023, chapter 64, article 5,
1.4 section 25, subdivision 1.

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

1.6 Section 1. Laws 2023, chapter 64, article 5, section 25, subdivision 1, is amended to read:

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 new water treatment plant and trunk water main improvements in the
1.10 city of Ramsey are exempt from sales and use tax under Minnesota Statutes, chapter 297A,
1.11 provided that the materials, supplies, and equipment are purchased after December 31, 2022,
1.12 and before July 1, 2027.

1.13 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
1.14 297A.62, subdivision 1, applied and then refunded in the same manner provided for projects
1.15 under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds for eligible
1.16 purchases must not be issued until after June 30, 2023, and before July 1, 2027.

1.17 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
1.18 made after December 31, 2022.