

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

S.F. No. 4806

(SENATE AUTHORS: FARNSWORTH)

DATE
03/11/2024

D-PG

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 certain construction
1.3 materials used in Itasca County.

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

1.5 Section 1. **ITASCA COUNTY; 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 the Itasca County courthouse 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 April 30, 2021, and before January 1, 2025.

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).

1.15 Subd. 2. Appropriation. The amount required to pay the refunds under subdivision 1
1.16 is appropriated from the general fund to the commissioner of revenue.

1.17 EFFECTIVE DATE. This section is effective retroactively for sales and purchases
1.18 made after April 30, 2021, and before January 1, 2025.