

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

**S.F. No. 67**

(SENATE AUTHORS: MATHEWS)

DATE  
01/16/2025

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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 purchased for the city of Becker.

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

1.5 Section 1. CITY OF BECKER; SALES AND USE 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 the following projects in the city of Becker are exempt from sales and use  
1.10 tax under Minnesota Statutes, chapter 297A, if the materials, supplies, and equipment are  
1.11 purchased after May 31, 2024, and before May 1, 2025:

1.12 (1) a city hall; and

1.13 (2) to the extent materials, supplies, and equipment are not exempt under Minnesota  
1.14 Statutes, section 297A.71, subdivision 53, a police station.

1.15 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section  
1.16 297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided  
1.17 for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

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

1.20 EFFECTIVE DATE. This section is effective retroactively for sales and purchases  
1.21 made after May 31, 2024, and before May 1, 2025.