

State of Minnesota

H. F. No. **2092**

2.1 (5) a fire station in the city of Mendota Heights, if materials, supplies, and equipment  
2.2 are purchased after December 31, 2018, and before January 1, 2021; ~~and~~

2.3 (6) a Dakota County law enforcement collaboration center, also known as the Safety  
2.4 and Mental Health Alternative Response Training (SMART) Center, if materials, supplies,  
2.5 and equipment are purchased after June 30, 2019, and before July 1, 2021; and

2.6 (7) the elementary school building, high school building, and a new building connecting  
2.7 the elementary school and high school buildings that contains classrooms, a common area,  
2.8 gymnasium, and administrative offices in Independent School District No. 696, Ely Public  
2.9 Schools, if materials, supplies, and equipment are purchased after May 1, 2019, and before  
2.10 January 1, 2024.

2.11 (b) The tax must be imposed and collected as if the rate under section 297A.62,  
2.12 subdivision 1, applied and then refunded in the manner provided in section 297A.75.

2.13 (c) The total refund for the project listed in paragraph (a), clause (3), must not exceed  
2.14 \$850,000.

2.15 **EFFECTIVE DATE.** This section is effective retroactively from May 2, 2019.