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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 1797

03/01/2021 Authored by Sandell and Xiong, T.,
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; sales and use; providing a refundable construction exemption
1.3 for building materials for the Central Park project in the city of Woodbury;
1.4 appropriating money.

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

1.6 Section 1. SALES TAX EXEMPTION FOR CONSTRUCTION MATERIALS; CITY
1.7 OF WOODBURY; CENTRAL PARK.

1.8 Subdivision 1. Exemption; refund. Materials and supplies used or consumed in and
1.9 equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation,
1.10 or remodeling of the Central Park project in the city of Woodbury are exempt from sales
1.11 and use tax under Minnesota Statutes, chapter 297A, provided that the materials, supplies,
1.12 and equipment are purchased after June 30, 2022, and before July 1, 2024. The tax must be
1.13 imposed and collected as if the rate under Minnesota Statutes, section 297A.62, subdivision
1.14 1, applied and then refunded in the same manner provided for projects under Minnesota
1.15 Statutes, section 297A.75, subdivision 1, clause (17).

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; APPLICATION. This section is effective the day following
1.19 final enactment and applies to sales and purchases made after June 30, 2022, and before
1.20 July 1, 2024.