

State of Minnesota

H. F. No. 3280

The bill was read for the first time and referred to the Committee on Taxes

2.1 (4) the school building in Independent School District No. 414, Minneota, if materials,  
2.2 supplies, and equipment are purchased after January 1, 2018, and before January 1, 2021;

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

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

2.8 (7) a new fire station in the city of Grand Rapids, if materials, supplies, and equipment  
2.9 are purchased after August 1, 2020, and before August 1, 2022.

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

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

2.14 **EFFECTIVE DATE.** This section is effective for sales and purchases made after August  
2.15 1, 2020.