

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

**S.F. No. 288**

(SENATE AUTHORS: WESTROM, Howe, Gazelka, Miller and Senjem)

DATE  
01/22/2019

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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; extending a sales tax exemption for rebuilding properties

1.3 destroyed by fire in the city of Melrose; extending availability of fire remediation

1.4 grants; appropriating money; amending Laws 2017, First Special Session chapter

1.5 1, article 3, section 32.

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

1.7 Section 1. Laws 2017, First Special Session chapter 1, article 3, section 32, the effective

1.8 date, is amended to read:

1.9 **EFFECTIVE DATE.** Paragraph (a) is effective retroactively for sales and purchases

1.10 made after September 30, 2016, and before January 1, ~~2019~~ 2023. Paragraph (b) is effective

1.11 for sales and purchases made after September 30, 2016, and before July 1, 2017.

1.12 **EFFECTIVE DATE.** This section is effective retroactively from January 1, 2019.

1.13 Sec. 2. **APPROPRIATION OF LAPSED AMOUNTS; FIRE REMEDIATION**

1.14 **GRANTS.**

1.15 (a) \$643,729 in fiscal year 2019 is appropriated from the general fund to the commissioner

1.16 of public safety for grants to remediate the effects of fires in the city of Melrose on September

1.17 8, 2016. This appropriation represents the amounts that lapsed by the terms of the

1.18 appropriation in Laws 2017, First Special Session chapter 1, article 4, section 31.

1.19 (b) A grant recipient must use the money appropriated under this section for remediation

1.20 costs, including disaster recovery, infrastructure, reimbursement for emergency personnel

1.21 costs, reimbursement for equipment costs, and reimbursements for property tax abatements,

- 2.1 incurred by public or private entities as a result of the fires. This is a onetime appropriation
- 2.2 and is available until June 30, 2022.
- 2.3 **EFFECTIVE DATE.** This section is effective the day following final enactment.