This Document can be made available
in alternative formats upon request

State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 1547

02/26/2025 Authored by Wolgamott, Perryman and O'Driscoll
The bill was read for the first time and referred to the Committee on Taxes

A bill for an act

relating to taxation; sales and use; providing a refundable exemption for certain materials and equipment used in construction of the Stearns County Justice Center.

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

Section 1. **STEARNS COUNTY; SALES AND USE TAX EXEMPTION FOR CONSTRUCTION MATERIALS.**

Subdivision 1. **Exemption; refund.** (a) To the extent not exempt under Minnesota Statutes, section 297A.71, subdivision 3, materials and supplies used or consumed in and equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation, or remodeling of a jail at the Stearns County Justice Center are exempt from sales and use tax under Minnesota Statutes, chapter 297A, provided that the materials, supplies, and equipment are purchased after January 1, 2025, and before January 1, 2031.

(b) Materials and supplies used or consumed in and equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation, or remodeling of a law enforcement center and judicial center at the Stearns County Justice Center are exempt from sales and use tax under Minnesota Statutes, chapter 297A, provided that the materials, supplies, and equipment are purchased after January 1, 2025, and before January 1, 2031.

(c) The tax must be imposed and collected as if the rate under Minnesota Statutes, section 297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). No refunds may be issued before July 1, 2025.

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

EFFECTIVE DATE. This section is effective retroactively for sales and purchases made after January 1, 2025, and before January 1, 2031.