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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 159

02/10/2025

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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 exemption for
- 1.3

construction materials for construction of a city hall in the city of Burnsville.
- 1.4

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

Section 1. CITY OF BURNSVILLE; SALES TAX EXEMPTION FOR
- 1.6

CONSTRUCTION MATERIALS.
- 1.7

Subdivision 1. Exemption; refund. (a) Materials and supplies used or consumed in and
- 1.8

equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation,
- 1.9

or remodeling of a new city hall in the city of Burnsville are exempt from sales and use tax
- 1.10

under Minnesota Statutes, chapter 297A, provided that the materials, supplies, and equipment
- 1.11

are purchased after December 31, 2024, and before January 1, 2029.
- 1.12

(b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
- 1.13

297A.62, subdivisions 1 and 1a, applied, and then refunded in the same manner provided
- 1.14

for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds
- 1.15

for eligible purchases must not be issued until after June 30, 2025.
- 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. This section is effective retroactively for sales and purchases
- 1.19

made after December 31, 2024, and before January 1, 2029.