

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

S.F. No. 2993

(SENATE AUTHORS: CHAMPION)

DATE
03/27/2025

D-PG
1093 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

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 the Upper Harbor Terminal Amphitheater in the city of
1.4 Minneapolis.

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

1.6 Section 1. **CITY OF MINNEAPOLIS; SALES AND USE TAX EXEMPTION FOR**
1.7 **CONSTRUCTION MATERIALS.**

1.8 Subdivision 1. **Exemption; refund.** (a) Materials, supplies, fixtures, furniture, and
1.9 equipment used in or incorporated into the construction, reconstruction, renovation,
1.10 demolition, upgrade, repair, maintenance, or improvement of public infrastructure for the
1.11 Upper Harbor Terminal Amphitheater in the city of Minneapolis are exempt from sales and
1.12 use tax imposed under Minnesota Statutes, chapter 297A. To be eligible for the exemption,
1.13 purchases must be made by a contractor, subcontractor, or the operator of the amphitheater,
1.14 and must be made after June 30, 2025, and before January 1, 2029.

1.15 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
1.16 297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
1.17 for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

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

1.20 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
1.21 30, 2025, and before January 1, 2029.