

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 3318

(SENATE AUTHORS: HOFFMAN)

DATE	D-PG	OFFICIAL STATUS
04/07/2025	1712	Introduction and first reading Referred to 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 clean water infrastructure in the city of Brooklyn Park.

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

1.5

Section 1. CITY OF BROOKLYN PARK; SALES TAX EXEMPTION FOR

1.6

CONSTRUCTION MATERIALS.

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

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equipment incorporated into the construction of a water storage facility to support the city's

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biotech innovation district in the city of Brooklyn Park are exempt from sales and use tax

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

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are purchased after November 30, 2025, 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

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

1.15

Subd. 2. Appropriation. The amount required to pay the refunds under subdivision 1

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is appropriated from the general fund to the commissioner of revenue.

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EFFECTIVE DATE. This section is effective for sales and purchases made after

1.18

November 30, 2025, and before January 1, 2029.