

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 491

(SENATE AUTHORS: HOUSLEY, Kreun, Draheim, Lieske and Drazkowski)

DATE	D-PG	OFFICIAL STATUS
01/23/2025	150	Introduction and first reading Referred to Taxes

- 1.1A bill for an act
- 1.2relating to taxation; sales and use; repealing the metropolitan region sales and use
- 1.3tax; repealing Minnesota Statutes 2024, section 297A.9925.
- 1.4BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5Section 1. **REPEALER.**
- 1.6Minnesota Statutes 2024, section 297A.9925, is repealed.
- 1.7**EFFECTIVE DATE.** This section is effective July 1, 2025.

297A.9925 METROPOLITAN REGION SALES AND USE TAX.

Subdivision 1. **Definitions.** (a) For purposes of this section, the following terms have the meanings given.

(b) "Metropolitan Council" or "council" means the Metropolitan Council established by section 473.123.

(c) "Metropolitan county" has the meaning given in section 473.121, subdivision 4.

(d) "Metropolitan sales tax" means the metropolitan region sales and use tax imposed under this section.

Subd. 2. **Sales tax imposition; rate.** Notwithstanding section 473.123, subdivision 1, the Metropolitan Council must impose a metropolitan region sales and use tax at a rate of 0.25 percent on retail sales made in the metropolitan counties or to a destination in the metropolitan counties.

Subd. 3. **Administration; collection; enforcement.** Except as otherwise provided in this section, the provisions of section 297A.99, subdivisions 4, and 6 to 12a, govern the administration, collection, and enforcement of the metropolitan sales tax.

Subd. 4. **Distribution.** Notwithstanding section 297A.94, proceeds of the metropolitan sales tax are distributed:

(1) 25 percent to the state rent assistance account under section 462A.2095;

(2) 25 percent to the metropolitan city aid account in the housing assistance fund under section 477A.37; and

(3) 50 percent to the metropolitan county aid account in the housing assistance fund under section 477A.37.