

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

S.F. No. 3883

(SENATE AUTHORS: HEMMINGSEN-JAEGER and Housley)

DATE	D-PG	OFFICIAL STATUS
02/26/2026	6400	Introduction and first reading Referred to Taxes
03/09/2026	6579	Chief author stricken, shown as co-author Housley Chief author added Hemmingsen-Jaeger

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 certain projects in Washington County.

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

1.5 Section 1. **WASHINGTON COUNTY; SALES TAX EXEMPTION FOR**

1.6 **CONSTRUCTION MATERIALS.**

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

1.8 and equipment incorporated into, the construction, reconstruction, upgrade, expansion,

1.9 renovation, or remodeling of the Stafford Library Remodel project and the South Highway

1.10 Shop project in Washington County are exempt from sales and use tax under Minnesota

1.11 Statutes, chapter 297A, provided that the materials, supplies, and equipment are purchased

1.12 after June 30, 2026, and before January 1, 2029.

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

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

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

1.16 for eligible purchases must not be issued until after June 30, 2026.

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

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

1.19 EFFECTIVE DATE. This section is effective retroactively for sales and purchases

1.20 made after June 30, 2026, and before January 1, 2029.