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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 1177

02/01/2023 Authored by Niska, Norris and Newton
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 capital investment; appropriating money for a water treatment plant in
1.3 the city of Ramsey; providing a sales and use tax exemption for construction
1.4 materials used in the project; authorizing the sale and issuance of state bonds;
1.5 amending Minnesota Statutes 2022, section 297A.71, subdivision 52.

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

1.7 Section 1. Minnesota Statutes 2022, section 297A.71, subdivision 52, is amended to read:

1.8 Subd. 52. Construction; certain local government facilities. (a) Materials and supplies
1.9 used in and equipment incorporated into the construction, reconstruction, upgrade, expansion,
1.10 or remodeling of the following local government owned facilities are exempt:

1.11 (1) a new fire station, which includes firefighting, emergency management, public safety
1.12 training, and other public safety facilities in the city of Monticello if materials, supplies,
1.13 and equipment are purchased after January 31, 2019, and before January 1, 2022;

1.14 (2) a new fire station, which includes firefighting and public safety training facilities
1.15 and public safety facilities, in the city of Inver Grove Heights if materials, supplies, and
1.16 equipment are purchased after June 30, 2018, and before January 1, 2021;

1.17 (3) a fire station and police station, including access roads, lighting, sidewalks, and
1.18 utility components, on or adjacent to the property on which the fire station or police station
1.19 are located that are necessary for safe access to and use of those buildings, in the city of
1.20 Minnetonka if materials, supplies, and equipment are purchased after May 23, 2019, and
1.21 before January 1, 2022;

1.22 (4) the school building in Independent School District No. 414, Minneota, if materials,
1.23 supplies, and equipment are purchased after January 1, 2018, and before January 1, 2021;

2.1 (5) a fire station in the city of Mendota Heights, if materials, supplies, and equipment
2.2 are purchased after December 31, 2018, and before January 1, 2021; ~~and~~

2.3 (6) a Dakota County law enforcement collaboration center, also known as the Safety
2.4 and Mental Health Alternative Response Training (SMART) Center, if materials, supplies,
2.5 and equipment are purchased after June 30, 2019, and before July 1, 2021; and

2.6 (7) a new water treatment plant in the city of Ramsey, if materials, supplies, and
2.7 equipment are purchased after December 31, 2022.

2.8 (b) The tax must be imposed and collected as if the rate under section 297A.62,
2.9 subdivision 1, applied and then refunded in the manner provided in section 297A.75.

2.10 (c) The total refund for the project listed in paragraph (a), clause (3), must not exceed
2.11 \$850,000.

2.12 **EFFECTIVE DATE.** This section is effective the day following final enactment.

2.13 Sec. 2. **RAMSEY; WATER TREATMENT PLANT.**

2.14 Subdivision 1. **Appropriation.** \$20,000,000 is appropriated from the bond proceeds
2.15 fund to the Public Facilities Authority for a grant to the city of Ramsey to construct a new
2.16 water treatment plant to remove manganese and iron from the city's water supply.

2.17 Subd. 2. **Bond sale.** To provide the money appropriated in this section from the bond
2.18 proceeds fund, the commissioner of management and budget shall sell and issue bonds of
2.19 the state in an amount up to \$20,000,000 in the manner, upon the terms, and with the effect
2.20 prescribed by Minnesota Statutes, sections 16A.631 to 16A.675, and by the Minnesota
2.21 Constitution, article XI, sections 4 to 7.

2.22 **EFFECTIVE DATE.** This section is effective the day following final enactment.