

State of Minnesota

H. F. No. **4641**

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

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

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

(7) the following facilities in the city of Virginia:

(i) a regional public safety center and training facility for fire and police departments, emergency medical services, regional emergency services training, and other regional community needs, if materials, supplies, and equipment are purchased after May 1, 2021, and before May 1, 2023; and

(ii) the Miner's Memorial recreation complex and convention center, if materials, supplies, and equipment are purchased after May 1, 2020, and before May 1, 2022.

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

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

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