

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

S.F. No. 3498

(SENATE AUTHORS: MAYE QUADE)

DATE
02/12/2024

D-PG
11548 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; sales and use; providing a refundable exemption for building
1.3 materials for the Central Maintenance Facility project in the city of Apple Valley;
1.4 appropriating money.

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

1.6 Section 1. **CITY OF APPLE VALLEY; SALES TAX EXEMPTION FOR**
1.7 **CONSTRUCTION MATERIALS.**

1.8 **Subdivision 1. Exemption; refund.** (a) Materials and supplies used or consumed in and
1.9 equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation,
1.10 or remodeling of the Central Maintenance Facility in the city of Apple Valley are exempt
1.11 from sales and use tax under Minnesota Statutes, chapter 297A, provided that the materials,
1.12 supplies, and equipment are purchased after February 29, 2024, and before August 1, 2026.

1.13 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
1.14 297A.62, subdivision 1, applied and then refunded in the same manner provided for projects
1.15 under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

1.16 **Subd. 2. Appropriation.** The amount required to pay the refunds under subdivision 1
1.17 is appropriated from the general fund to the commissioner of revenue.

1.18 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
1.19 made after February 29, 2024, and before August 1, 2026.