

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

**S.F. No. 4286**

(SENATE AUTHORS: DRAHEIM)

DATE  
02/26/2024

D-PG  
11818 Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; sales and use; modifying certain definitions for purposes of  
1.3 certain regional sales taxes; amending Minnesota Statutes 2023 Supplement,  
1.4 sections 297A.9915, subdivision 1; 297A.9925, subdivisions 1, 2.

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

1.6 Section 1. Minnesota Statutes 2023 Supplement, section 297A.9915, subdivision 1, is  
1.7 amended to read:

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

1.10 (b) "Metropolitan area" ~~means the counties of Anoka, Carver, Dakota, Hennepin, Ramsey,~~  
1.11 ~~Scott, and Washington~~ has the meaning given in section 473.121, subdivision 2.

1.12 (c) "Metropolitan Council" or "council" means the Metropolitan Council established by  
1.13 section 473.123.

1.14 (d) "Regional transportation sales tax" means the regional transportation sales and use  
1.15 tax imposed under this section.

1.16 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June  
1.17 30, 2024.

1.18 Sec. 2. Minnesota Statutes 2023 Supplement, section 297A.9925, subdivision 1, is amended  
1.19 to read:

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

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

2.3 (c) "Metropolitan ~~county~~ area" has the meaning given in section 473.121, subdivision  
2.4 4 2.

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

2.7 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June  
2.8 30, 2024.

2.9 Sec. 3. Minnesota Statutes 2023 Supplement, section 297A.9925, subdivision 2, is amended  
2.10 to read:

2.11 Subd. 2. **Sales tax imposition; rate.** Notwithstanding section 473.123, subdivision 1,  
2.12 the Metropolitan Council must impose a metropolitan region sales and use tax at a rate of  
2.13 0.25 percent on retail sales made in the metropolitan ~~counties~~ area or to a destination in the  
2.14 metropolitan ~~counties~~ area.

2.15 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June  
2.16 30, 2024.