

SENATE  
STATE OF MINNESOTA  
NINETY-THIRD SESSION

S.F. No. 4591

(SENATE AUTHORS: PORT and Rest)			
DATE	D-PG		OFFICIAL STATUS
03/04/2024	11917	Introduction and first reading	
		Referred to Taxes	
04/04/2024	13382	Author added Rest	

1.1

A bill for an act

1.2

relating to taxation; sales and use; providing a refundable exemption for certain

1.3

construction materials used in the city of Burnsville.

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

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Section 1. CITY OF BURNSVILLE; SALES TAX EXEMPTION FOR

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CONSTRUCTION MATERIALS.

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

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equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation,

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or remodeling of a new city hall in the city of Burnsville are exempt from sales and use tax

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under Minnesota Statutes, chapter 297A, provided that the materials, supplies, and equipment

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are purchased after December 31, 2024, and before January 1, 2029.

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

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297A.62, subdivision 1, applied, and then refunded in the same manner provided for projects

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under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

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

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

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