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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. **1924**

03/05/2025 Authored by Schomacker
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 taxation; sales and use; providing a refundable exemption for
1.3 construction materials for certain projects in Cottonwood County.

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

1.5 Section 1. **COTTONWOOD COUNTY; SALES AND USE TAX EXEMPTION FOR**
1.6 **CONSTRUCTION MATERIALS.**

1.7 Subdivision 1. Exemption; refund. (a) Materials and supplies used in and equipment
1.8 incorporated into the construction of the Cottonwood County Public Works Maintenance
1.9 Facility located in Windom are exempt from sales and use tax under Minnesota Statutes,
1.10 chapter 297A, if the materials, supplies, and equipment are purchased after December 19,
1.11 2024, and before January 1, 2027.

1.12 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
1.13 297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
1.14 for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds
1.15 must not be issued until after June 30, 2025.

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 December 19, 2024, and before January 1, 2027.