

State of Minnesota

H. F. No. **2417**

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 the city of Oakdale; appropriating money.

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

1.5 Section 1. **CITY OF OAKDALE; SALES TAX EXEMPTION FOR CONSTRUCTION**

1.6 **MATERIALS.**

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

1.8 equipment incorporated into the construction of a new public works facility in the city of

1.9 Oakdale are exempt from sales and use tax under Minnesota Statutes, chapter 297A, provided

1.10 that the materials, supplies, and equipment are purchased after August 31, 2023, and before

1.11 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, subdivision 1, applied, and then refunded in the same manner provided for projects

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

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

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

1.17 **EFFECTIVE DATE.** This section is effective September 1, 2023, and applies to sales

1.18 and purchases made after August 31, 2023, and before January 1, 2027.