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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 2756

01/31/2022 Authored by Drazkowski  
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; modifying sales and use taxes; extending a sales tax exemption  
1.3 for certain construction materials; amending Minnesota Statutes 2020, section  
1.4 297A.71, subdivision 51.

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

1.6 Section 1. Minnesota Statutes 2020, section 297A.71, subdivision 51, is amended to read:

1.7 Subd. 51. **Properties destroyed by fire.** (a) Building materials and supplies used or  
1.8 consumed in, and equipment incorporated into, the construction or replacement of real  
1.9 property affected by, and capital equipment to replace equipment destroyed in, the fire on  
1.10 March 11, 2018, in the city of Mazeppa are exempt. The tax must be imposed and collected  
1.11 as if the rate under section 297A.62, subdivision 1, applied and then refunded in the manner  
1.12 provided in section 297A.75. For purposes of this subdivision, "capital equipment" includes  
1.13 durable equipment used in a restaurant for food storage, preparation, and serving.

1.14 (b) The exemption under this subdivision applies to sales and purchases made after  
1.15 March 11, 2018, and before January 1, ~~2022~~ 2024.

1.16 **EFFECTIVE DATE.** This section is effective retroactively from March 11, 2018.