

SENATE  
STATE OF MINNESOTA  
NINETY-THIRD SESSION

S.F. No. 3475

(SENATE AUTHORS: KUNESH)

DATE	D-PG	OFFICIAL STATUS
02/12/2024	11544	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; sales and use; providing a refundable exemption for

1.3construction materials in the city of Columbia Heights.

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

1.5Section 1. **CITY OF COLUMBIA HEIGHTS; REFUNDABLE SALES AND USE**

1.6**TAX EXEMPTION FOR CONSTRUCTION MATERIALS.**

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

1.8incorporated into the construction, reconstruction, upgrade, expansion, or remodeling of

1.9the city hall facility in the city of Columbia Heights are exempt from sales and use tax

1.10imposed under Minnesota Statutes, chapter 297A, if materials, supplies, and equipment are

1.11purchased after August 31, 2021, and before April 1, 2024.

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

1.13297A.62, subdivision 1, applied, and then refunded in the same manner provided for projects

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

1.15purchases must not be issued until after June 30, 2024.

1.16Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1

1.17is appropriated from the general fund to the commissioner of revenue.

1.18**EFFECTIVE DATE.** This section is effective retroactively for sales and purchases

1.19made after August 31, 2021, and before April 1, 2024.