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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 4527

03/04/2024 Authored by Rehm
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 an exemption for construction materials
1.3 for certain projects in the city of Chanhassen.

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

1.5 Section 1. CITY OF CHANHASSEN; SALES TAX EXEMPTION FOR
1.6 CONSTRUCTION MATERIALS.

1.7 Subdivision 1. Exemption; refund. (a) Materials and supplies used or consumed in and
1.8 equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation,
1.9 or remodeling of the Chanhassen Bluffs Sports Complex in the city of Chanhassen are
1.10 exempt from sales and use tax under Minnesota Statutes, chapter 297A, provided that the
1.11 materials, supplies, and equipment are purchased after April 30, 2024, and before August
1.12 1, 2025.

1.13 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
1.14 297A.62, subdivision 1, applied and then refunded in the same manner provided for projects
1.15 under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

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 for sales and purchases made after April
1.19 30, 2024, and before August 1, 2025.