

SENATE
STATE OF MINNESOTA
NINETY-THIRD SESSION

S.F. No. 3415

(SENATE AUTHORS: WESTLIN)

DATE	D-PG	OFFICIAL STATUS
02/12/2024	11534	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; sales and use; providing an exemption for construction materials

1.3for certain projects in the city of Plymouth.

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

1.5Section 1. CITY OF PLYMOUTH; SALES TAX EXEMPTION FOR

1.6CONSTRUCTION MATERIALS.

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

1.8equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation,

1.9or remodeling of the following projects relating to the City Center revitalization project in

1.10the city of Plymouth are exempt from sales and use tax under Minnesota Statutes, chapter

1.11297A, provided that the materials, supplies, and equipment are purchased after December

1.1231, 2023, and before January 1, 2029:

1.13(1) construction of a public parking ramp;

1.14(2) renovation of Plymouth Boulevard;

1.15(3) expansion of the Plymouth Ice Center;

1.16(4) construction of regional stormwater ponding;

1.17(5) roadway realignment; and

1.18(6) expansion of the Plymouth Community Center.

1.19(b) Materials and supplies used or consumed in and equipment incorporated into the

1.20renovation of the Zachary Water Treatment Plant and the renovation of Meadows Playfield

1.21in the city of Plymouth are exempt from sales and use tax under Minnesota Statutes, chapter

2.1 297A, provided that the materials, supplies, and equipment are purchased after December
2.2 31, 2023, and before January 1, 2029.

2.3 (c) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
2.4 297A.62, subdivision 1, applied, and then refunded in the same manner provided for projects
2.5 under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds for eligible
2.6 purchases must not be issued until after June 30, 2024.

2.7 Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1
2.8 is appropriated from the general fund to the commissioner of revenue.

2.9 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
2.10 made after December 31, 2023, and before January 1, 2026.