

SENATE
STATE OF MINNESOTA
NINETY-THIRD SESSION

S.F. No. 4286

(SENATE AUTHORS: DRAHEIM)

DATE	D-PG	OFFICIAL STATUS
02/26/2024	11818	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; sales and use; modifying certain definitions for purposes of

1.3certain regional sales taxes; amending Minnesota Statutes 2023 Supplement,

1.4sections 297A.9915, subdivision 1; 297A.9925, subdivisions 1, 2.

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

1.6Section 1. Minnesota Statutes 2023 Supplement, section 297A.9915, subdivision 1, is

1.7amended to read:

1.8Subdivision 1. **Definitions.** (a) For purposes of this section, the following terms have

1.9the meanings given.

1.10(b) "Metropolitan area" ~~means the counties of Anoka, Carver, Dakota, Hennepin, Ramsey,~~

1.11~~Scott, and Washington~~ has the meaning given in section 473.121, subdivision 2.

1.12(c) "Metropolitan Council" or "council" means the Metropolitan Council established by

1.13section 473.123.

1.14(d) "Regional transportation sales tax" means the regional transportation sales and use

1.15tax imposed under this section.

1.16**EFFECTIVE DATE.** This section is effective for sales and purchases made after June

1.1730, 2024.

1.18Sec. 2. Minnesota Statutes 2023 Supplement, section 297A.9925, subdivision 1, is amended

1.19to read:

1.20Subdivision 1. **Definitions.** (a) For purposes of this section, the following terms have

1.21the meanings given.

2.1 (b) "Metropolitan Council" or "council" means the Metropolitan Council established by
2.2 section 473.123.

2.3 (c) "Metropolitan ~~county~~ area" has the meaning given in section 473.121, subdivision
2.4 4 2.

2.5 (d) "Metropolitan sales tax" means the metropolitan region sales and use tax imposed
2.6 under this section.

2.7 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
2.8 30, 2024.

2.9 Sec. 3. Minnesota Statutes 2023 Supplement, section 297A.9925, subdivision 2, is amended
2.10 to read:

2.11 Subd. 2. **Sales tax imposition; rate.** Notwithstanding section 473.123, subdivision 1,
2.12 the Metropolitan Council must impose a metropolitan region sales and use tax at a rate of
2.13 0.25 percent on retail sales made in the metropolitan ~~counties~~ area or to a destination in the
2.14 metropolitan ~~counties~~ area.

2.15 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
2.16 30, 2024.