

SENATE  
STATE OF MINNESOTA  
NINETY-THIRD SESSION

S.F. No. 4806

(SENATE AUTHORS: FARNSWORTH and Hauschild)			
DATE	D-PG		OFFICIAL STATUS
03/11/2024	12132	Introduction and first reading	
		Referred to Taxes	
03/20/2024	12454	Author added Hauschild	

1.1

A bill for an act

1.2

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

1.3

materials used in Itasca County.

1.4

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

1.5

Section 1. **ITASCA COUNTY; SALES TAX EXEMPTION FOR CONSTRUCTION**

1.6

**MATERIALS.**

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

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

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or remodeling of the Itasca County courthouse are exempt from sales and use tax under

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Minnesota Statutes, chapter 297A, provided that the materials, supplies, and equipment are

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purchased after April 30, 2021, and before January 1, 2025.

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

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297A.62, subdivision 1, applied and then refunded in the same manner provided for projects

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under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

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

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

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

1.18

made after April 30, 2021, and before January 1, 2025.