

State of Minnesota

H. F. No. **650**

2.1 (5) a fire station in the city of Mendota Heights, if materials, supplies, and equipment  
2.2 are purchased after December 31, 2018, and before January 1, 2021; ~~and~~

2.3 (6) a Dakota County law enforcement collaboration center, also known as the Safety  
2.4 and Mental Health Alternative Response Training (SMART) Center, if materials, supplies,  
2.5 and equipment are purchased after June 30, 2019, and before July 1, 2021; and

2.6 (7) a new fire station, which includes firefighting, emergency management, public safety  
2.7 training, and other public safety facilities in the city of Buffalo, if materials, supplies, and  
2.8 equipment are purchased after March 31, 2020, and before November 1, 2021.

2.9 (b) The tax must be imposed and collected as if the rate under section 297A.62,  
2.10 subdivision 1, applied and then refunded in the manner provided in section 297A.75.

2.11 (c) The total refund for the project listed in paragraph (a), clause (3), must not exceed  
2.12 \$850,000.

2.13 **EFFECTIVE DATE.** This section is effective retroactively from April 1, 2020.