**297A.75 REFUND; APPROPRIATION.**

Subdivision 1. **Tax collected.** The tax on the gross receipts from the sale of the following exempt items must be imposed and collected as if the sale were taxable and the rate under section 297A.62, subdivision 1, applied. The exempt items include:

(1) building materials for an agricultural processing facility exempt under section 297A.71, subdivision 13;

(2) building materials for mineral production facilities exempt under section 297A.71, subdivision 14;

(3) building materials for correctional facilities under section 297A.71, subdivision 3;

(4) building materials used in a residence for veterans with a disability exempt under section 297A.71, subdivision 11;

(5) elevators and building materials exempt under section 297A.71, subdivision 12;

(6) materials and supplies for qualified low-income housing under section 297A.71, subdivision 23;

(7) materials, supplies, and equipment for municipal electric utility facilities under section 297A.71, subdivision 35;

(8) commuter rail vehicle and repair parts under section 297A.70, subdivision 3, paragraph (a), clause (10);

(9) materials, supplies, and equipment for construction or improvement of projects and facilities under section 297A.71, subdivision 40;

(10) enterprise information technology equipment and computer software for use in a qualified data center, qualified large-scale data center, or qualified refurbished data center exempt under section 297A.68, subdivision 42;

(11) materials, supplies, and equipment for qualifying capital projects under section 297A.71, subdivision 44, paragraphs (a) and (b);

(12) items purchased for use in providing critical access dental services exempt under section 297A.70, subdivision 7, paragraph (c);

(13) items and services purchased under a business subsidy agreement for use or consumption primarily in greater Minnesota exempt under section 297A.68, subdivision 44;

(14) building materials, equipment, and supplies for constructing or replacing real property exempt under section 297A.71, subdivisions 50, paragraph (b), and 51;

(15) building materials, equipment, and supplies for qualifying capital projects under section 297A.71, subdivision 52;

(16) building materials, equipment, and supplies for constructing, remodeling, expanding, or improving a fire station, police station, or related facilities exempt under section 297A.71, subdivision 53; and

(17) building materials, equipment, and supplies for constructing, remodeling, or improving a sustainable aviation fuel facility exempt under section 297A.71, subdivision 54.

Subd. 2. **Refund; eligible persons.** Upon application on forms prescribed by the commissioner, a refund equal to the tax paid on the gross receipts of the exempt items must be paid to the applicant. Only the following persons may apply for the refund:

(1) for subdivision 1, clauses (1), (2), and (12), the applicant must be the purchaser;

(2) for subdivision 1, clause (3), the applicant must be the governmental subdivision;

(3) for subdivision 1, clause (4), the applicant must be the recipient of the benefits provided in United States Code, title 38, chapter 21;

(4) for subdivision 1, clause (5), the applicant must be the owner of the homestead property;

(5) for subdivision 1, clause (6), the owner of the qualified low-income housing project;

(6) for subdivision 1, clause (7), the applicant must be a municipal electric utility or a joint venture of municipal electric utilities;

(7) for subdivision 1, clauses (10) and (13), the owner of the qualifying business;

(8) for subdivision 1, clauses (8), (9), (11), (15), and (16), the applicant must be the governmental entity that owns or contracts for the project or facility;

(9) for subdivision 1, clause (14), the applicant must be the owner or developer of the building or project; and

(10) for subdivision 1, clause (17), the applicant must be the owner or developer of the sustainable aviation fuel facility.

Subd. 3. **Application.** (a) The application must include sufficient information to permit the commissioner to verify the tax paid. If the tax was paid by a contractor, subcontractor, or builder, under subdivision 1, clauses (3) to (11) or (13) to (17), the contractor, subcontractor, or builder must furnish to the refund applicant a statement including the cost of the exempt items and the taxes paid on the items unless otherwise specifically provided by this subdivision. The provisions of sections 289A.40 and 289A.50 apply to refunds under this section.

(b) An applicant may not file more than two applications per calendar year for refunds for taxes paid on capital equipment exempt under section 297A.68, subdivision 5.

Subd. 4. **Interest.** Interest must be paid on the refund at the rate in section 270C.405 from 90 days after the refund claim is filed with the commissioner for taxes paid under subdivision 1.

Subd. 5. **Appropriation.** The amount required to make the refunds is annually appropriated to the commissioner.

**History:** *2000 c 418 art 1 s 19,44 subd 3; 2000 c 490 art 8 s 6; 1Sp2001 c 5 art 12 s 72; 2002 c 377 art 3 s 17; 2003 c 127 art 1 s 26; 2005 c 151 art 2 s 17; art 7 s 19; 1Sp2005 c 3 art 5 s 18-20; 2006 c 259 art 6 s 26-28; 2008 c 366 art 7 s 6; 2009 c 88 art 4 s 7,8; 2010 c 389 art 4 s 9-11; 1Sp2011 c 7 art 3 s 13-15; 2012 c 187 art 1 s 50; 2012 c 294 art 2 s 18; 2012 c 299 art 5 s 3-5; 2013 c 143 art 8 s 40-42; 2014 c 308 art 9 s 73-75; 1Sp2017 c 1 art 3 s 33-36; 1Sp2019 c 6 art 3 s 14,15; art 24 s 26; 2020 c 83 art 1 s 74; 1Sp2021 c 14 art 4 s 8-10; 2022 c 55 art 1 s 141; 2024 c 85 s 95-97; 2025 c 20 s 233; 1Sp2025 c 12 s 18; 1Sp2025 c 13 art 10 s 2-4; 2026 c 128 art 11 s 12-14*