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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 5083

1.1 A bill for an act
1.2 relating to taxation; sales and use; providing a refundable exemption for
1.3 construction materials used in certain housing development projects in St. Louis
1.4 County.

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

1.6 Section 1. HOUSING DEVELOPMENT PROJECTS IN ST. LOUIS COUNTY;
1.7 SALES TAX EXEMPTION FOR CONSTRUCTION MATERIALS.

1.8 Subdivision 1. Exemption; refund. (a) Materials and supplies used or consumed in and
1.9 equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation,
1.10 or remodeling of the following projects in St. Louis County are exempt from sales and use
1.11 tax under Minnesota Statutes, chapter 297A, provided that the materials, supplies, and
1.12 equipment are purchased after June 30, 2024, and before July 1, 2026:

1.13 (1) an apartment development that includes at least 100 units;

1.14 (2) a condominium development that includes at least 60 units; or

1.15 (3) a townhome development that includes at least 40 units.

1.16 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
1.17 297A.62, subdivision 1, applied and then refunded in the same manner provided for projects
1.18 under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

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

1.21 EFFECTIVE DATE. This section is effective the day following final enactment.