

**SENATE
STATE OF MINNESOTA
NINETY-THIRD SESSION**

S.F. No. 2143

(SENATE AUTHORS: MANN and Latz)

DATE
02/27/2023

D-PG

Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxes; sales and use; providing a refundable sales tax exemption for
1.3 construction materials for the renovation of Fire Station No. 2 in the city of Edina;
1.4 appropriating money.

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

1.6 Section 1. **SALES TAX EXEMPTION FOR CONSTRUCTION MATERIALS; CITY**
1.7 **OF EDINA.**

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 Fire Station No. 2 in the city of Edina 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 January 1, 2024, and before January 1, 2026.

1.13 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
1.14 297A.62, subdivision 1, applied and then refunded in the same manner provided in Minnesota
1.15 Statutes, section 297A.75, subdivision 1, clause (17).

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

1.18 **EFFECTIVE DATE.** This section is effective the day following final enactment and
1.19 applies to sales and purchases made after January 1, 2024, and before January 1, 2026.