

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

S.F. No. 2403

(SENATE AUTHORS: REST, Weber, Drazkowski, Dibble and Klein)

DATE
03/02/2023

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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 Minneapolis-St. Paul International Airport renovation;
1.4 appropriating money.

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

1.6 Section 1. **MINNEAPOLIS-ST. PAUL INTERNATIONAL AIRPORT; SALES TAX**
1.7 **EXEMPTION FOR CONSTRUCTION MATERIALS.**

1.8 Subdivision 1. **Exemption; refund.** (a) Materials and supplies used in and equipment
1.9 incorporated into the construction, reconstruction, repair, maintenance, or improvement of
1.10 public infrastructure at the Minneapolis-St. Paul International Airport purchased by a
1.11 contractor or subcontractor are exempt from sales and use tax imposed under Minnesota
1.12 Statutes, chapter 297A, if materials, supplies, and equipment are purchased after June 30,
1.13 2023, and before January 1, 2028.

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

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

1.19 **EFFECTIVE DATE.** This section is effective July 1, 2023, and applies to sales and
1.20 purchases made after June 30, 2023, and before January 1, 2028.