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**Senate**

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**State of Minnesota**

**S.F. No. 124 – Construction materials sales tax exemption for  
Maplewood fire station and emergency management center**

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This bill provides an upfront sales tax exemption for materials, supplies, and equipment used in the construction of a new fire station and emergency operations center, including specified on-site infrastructure improvements, in the city of Maplewood. Materials, supplies, and equipment must have been purchased after September 30, 2020, and before April 1, 2023. Effective retroactively from October 1, 2020.