

S.F. No. 2237 – Construction materials sales tax exemption for MSP public infrastructure

Author: Senator Carla J. Nelson

Prepared by: Nora Pollock, Senate Counsel (651/297-8066)

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Section 1. Public safety facilities. Provides a refundable sales tax exemption on materials and supplies used in and equipment incorporated into the construction or improvements of the following projects at the Minneapolis-St. Paul International Airport, if purchased after June 30, 2021, and before January 1, 2024:

- an aircraft rescue and fire station and associated facilities;
- a trades materials and equipment storage facility;
- replacement and rehabilitation of a terminal roof;
- replacement, rehabilitation, and improvement of a baggage handling system; and
- replacement, rehabilitation, and operational improvements to the passenger arrivals and departures area at Terminal 1.

The tax must be paid at the time of purchase and refunded as provided under section 2 to 4.

Effective the day following final enactment

Sections 2 to 4. Tax collected; Refund; eligible persons; and Application. Modify the sales tax refund provisions to include the exemption in section 1.

Effective the day following final enactment.