

Senate Counsel, Research, and Fiscal Analysis

Tom Bottem, Director

Minnesota Senate Building
95 University Ave. W. Suite 3300
ST. PAUL, MN 55155-1800
(651) 296-4791
www.senate.mn/scrfa

Senate

State of Minnesota

S.F. No. 477 – Construction materials sales tax exemption for Virginia regional public safety center and Miner’s Memorial recreation complex and convention center

Author: Senator David J. Tomassoni

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

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This bill provides an upfront sales tax exemption for materials, supplies, and equipment used in the construction of two facilities in the city of Virginia:

- A regional public safety center and training facility for fire and police departments, emergency medical services, regional emergence services training, and other regional community needs; purchases must be made after May 1, 2021, and before May 1, 2023; and
- The Miner’s Memorial recreational complex and convention center; purchases must have been made after May 1, 2020, and before May 1, 2022.

Effective retroactively from May 1, 2020.