

March 15, 2022

	<b>Yes</b>	<b>No</b>
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of S.F. 3486 (Limmer) / H.F. 4114 (Bahner)

	<b>Fund Impact</b>			
	<b><u>F.Y. 2022</u></b>	<b><u>F.Y. 2023</u></b>	<b><u>F.Y. 2024</u></b>	<b><u>F.Y. 2025</u></b>
		(000's)		
General Fund	\$0	(\$290)	\$0	\$0
Natural Resources and Arts Funds	<u>\$0</u>	<u>(\$20)</u>	<u>\$0</u>	<u>\$0</u>
Total – All Funds	\$0	(\$310)	\$0	\$0

Effective the day following final enactment and applies retroactively to sales and purchases made after August 31, 2021, and before December 31, 2023.

**EXPLANATION OF THE BILL**

The bill would provide a sales and use tax exemption for materials and supplies used in the construction, reconstruction, upgrade, expansion, or remodeling of the North Metro Regional Public Safety Training Facility in Maple Grove. The exemption would be administered as a refund.

**REVENUE ANALYSIS DETAIL**

- Information for the estimates was provided by a representative of the city of Maple Grove.
- Total project costs are estimated to be \$17.5 million.
- It is estimated that taxable materials and supplies will cost \$4.5 million.
- It is assumed that all refunds will be paid in fiscal year 2023.

Minnesota Department of Revenue  
Tax Research Division  
<https://www.revenue.state.mn.us/revenue-analyses>