

File Number: H.F. 2099 **Date:** February 26, 2018
Version: The Delete Everything Amendment (H2099DE2)

Authors: Pierson

Subject: Construction exemption for Second Harvest Heartland

Analyst: Pat Dalton

This publication can be made available in alternative formats upon request. Please call 651-296-6753 (voice); or the Minnesota State Relay Service at 1-800-627-3529 (TTY) for assistance. Summaries are also available on our website at: www.house.mn/hrd/.

Overview

Provides a sales tax exemption for construction of a warehouse, distribution, and office facility in Anoka County for the non-profit Second Harvest Heartland food bank.

Section

- 1** **Second Harvest Heartland.** Provides a sales tax construction exemption for a warehouse, distribution, and office facility for the Second Harvest Heartland food bank in Anoka county. The sales tax must be paid upfront and the contractor may apply for the refund.
Effective for materials and supplies purchased after January 1, 2018, and before January 1, 2022.
- 2** **Tax collected.** Requires that the tax on items exempt in section 1 be paid on items at the time of purchase. Also removes references to obsolete sales tax exemptions.
- 3** **Refund; eligible persons.** Requires the owner or developer of the building or project to apply for a refund of the upfront taxes paid under section 1.