

Subject MSP Airport; public safety facility refundable construction exemption

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Summary

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, provided the purchases occur after June 30, 2021, and before January 1, 2024:

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

The tax is paid at the time of purchase and the airport commission must apply for a refund.