

February 10, 2025

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F.61 (Westlin)

	Fund Impact			
	F.Y. 2026	F.Y. 2027	F.Y. 2028	F.Y. 2029
	(000's)			
General Fund	(\$620)	(\$100)	(\$310)	(\$1,950)
Natural Resources and Arts Funds	(\$40)	(\$10)	(\$20)	(\$110)
Total- All Funds	(\$660)	(\$110)	(\$330)	(\$2,060)

Effective retroactively for sales and purchases made after December 31, 2023, and before July 1, 2028.

EXPLANATION OF THE BILL

The bill would exempt materials, supplies, and equipment used in the construction of the several projects in the city of Plymouth from the sales and use tax. The exemption would be administered as a refund and apply to purchases after December 31, 2023 and before July 1, 2028. The projects are as follows.

- a.) Construction of a public parking ramp
- b.) Renovation of Plymouth Boulevard
- c.) Expansion of Plymouth Ice Center
- d.) Construction of regional stormwater ponding
- e.) Roadway realignment
- f.) Expansion of the Plymouth Community Center
- g.) Renovation of Zachary Water Treatment
- h.) Renovation of Meadow Playfield

REVENUE ANALYSIS DETAIL

- Information for the estimates was provided by a representative of the city of Plymouth.
- Total costs for materials, supplies, and equipment for all the projects mentioned are estimated to be \$46 million.
- The project began in 2024 and will complete in 2029. The distribution of expected refund claims is assumed based on the project timeline.

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