

February 10, 2025

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

Department of Revenue  
Analysis of S.F. 66 (Limmer)

	<b>Fund Impact</b>			
	<b><u>F.Y. 2026</u></b>	<b><u>F.Y. 2027</u></b>	<b><u>F.Y. 2028</u></b>	<b><u>F.Y. 2029</u></b>
		(000's)		
General Fund	\$0	\$0	\$0	(\$2,200)
Natural Resources and Arts Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$100)</u>
Total- All Funds	\$0	\$0	\$0	(\$2,300)

Effective retroactively for purchases made after March 31, 2024, and before June 1, 2029

**EXPLANATION OF THE BILL**

The bill would exempt materials and supplies used or consumed in and equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation, or remodeling of Maple Grove Community Center from the sales and use tax. The exemption would be administered as a refund and apply to purchases made after March 31, 2024, and before June 1, 2029

**REVENUE ANALYSIS DETAIL**

- The estimate is based on project information provided by the city of Maple Grove.
- The total construction costs for materials, supplies, and equipment are estimated to be \$33.2 million.
- The project began in August 2024 and will be completed in February 2028. 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>