

2024 SALES AND USE TAXES

LEGISLATIVE BULLETIN



Appeals, Legal Services, and Disclosure Division
600 N. Robert St.
St. Paul, MN 55146-2220

8/21/24 FINAL

988 telecommunications fee. Minn. Stat. § 145.561, subd. 4, was amended to provide a set rate for the 988 fee that was established in 2023. The rate is 12 cents per month for each consumer access line, including trunk equivalents as designated by the Public Utilities Commission. Effective September 1, 2024. 2024 Minn. Laws, Ch. 127, Art. 59, § 44.

Mineral production facilities. Minn. Stat. § 297A.71, subd. 14, was amended to correct an obsolete term, specifically changing “net proceeds” to “gross proceeds.” This change does not impact the effect of the statute. Effective August 1, 2024. 2024 Minn. Laws, Ch. 85, § 93.

Building materials, capital projects. Minn. Stat. § 297A.71, subd. 44, was amended to remove obsolete language regarding claims for refund for a construction exemption for the city of Plymouth that were required to be filed prior to December 31, 2017. Effective August 1, 2024. 2024 Minn. Laws, Ch. 85, § 94.

Obsolete language. Minn. Stat. § 297A.75, subs. 1, 2, and 3, were amended to remove obsolete language regarding the construction exemption for biopharmaceutical manufacturing facilities. The exemption was effective only for purchases made prior to July 1, 2019. Effective August 1, 2024. 2024 Minn. Laws, Ch. 85, §§ 95, 96, 97.

Motor vehicle sales tax revenue. Minn. Stat. § 297A.815, subd. 3, was amended to create the local bridge account and require the commissioner of management and budget to transfer 13% of the estimated revenue received from motor vehicles leases to the local bridge account. Funds in the local bridge account are appropriated to the Department of Transportation. Effective July 1, 2024. 2024 Minn. Laws, Ch. 127, Art. 3, § 92.

Deposit of revenues. Minn. Stat. § 297A.94 was amended to reduce the percentage of revenues deposited into the heritage enhancement account game and fish fund by 2.5% and directs that 2.5% to be deposited into the pollinator account as established in Minn. Stat. § 103B.101, subd. 19. Effective July 1, 2024. 2024 Minn. Laws, Ch. 116, Art. 4, § 6.

Uses reporting. Minn. Stat. § 297A.993, subd. 2a, was amended to expand the reporting requirement for metropolitan counties imposing a county transportation tax, requiring the report to be sent to the chairs and ranking minority members of the legislative committees with jurisdiction over transportation policy and finance. Additionally, the yearly report must include

information about completed, current, planned, and eligible projects for each of the previous five years, the current calendar year, and the next ten calendar years that will be funded by the revenues collected from the tax. Effective July 1, 2024. 2024 Minn. Laws, Ch. 127, Art. 3, § 93.

Use of funds; metropolitan counties; reporting. Minn. Stat. § 473.4465, subd. 4, was amended to add a reporting requirement for metropolitan counties imposing a regional transportation tax under Minn. Stat. § 297A.9915. By February 15 of each even numbered year, metropolitan counties are required to provide a report to the chairs and ranking minority members of the legislative committees with authority over transportation policy and finance. The amendment also outlines the information that must be included in the report. Effective July 1, 2024. 2024 Minn. Laws, Ch. 127, Art. 3, § 111.

Repealer. Minn. Stat. § 297A.71, subd. 45, which provided a construction exemption for biopharmaceutical manufacturing facilities was removed. The exemption applied only to purchases made prior to July 1, 2019. Effective on August 1, 2024. 2024 Minn. Laws, Ch. 85, § 115, subd. 8(c).