DEPARTMENT OF REVENUE

March 20, 2025

Department of Revenue Analysis of S.F. 1981 (Bahr)

SALES AND USE TAX City of Ramsey Trunk Water Main

	Yes	No
DOR Administrative		
Costs/Savings		Χ

	Fund Impact				
	<u>F.Y. 2026</u>	<u>F.Y. 2027</u>	F.Y. 2028	<u>F.Y. 2029</u>	
	(000's)				
General Fund	\$0	\$0	\$0	\$0	
Natural Resources and Arts Funds	\$0	\$0	\$0	\$0	
Housing Assistance Fund	\$0	\$0	\$0	\$0	
Special Revenue Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
Total - All Funds	\$0	\$0	\$0	\$0	

Effective for sales and purchases made after December 31, 2022, and before July 1, 2027.

EXPLANATION OF THE BILL

The bill clarifies the scope of the project included in Laws 2023, chapter 64, article 5, section 25. The change is consistent with the scope and cost of the project as estimated with the 2023 legislation and included in the February 2025 state budget forecast.

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

sf1981 City of Ramsey exemption clarification_1 / ac