

he Greater Minnesota Job Expansion Program supports the expansion of businesses by providing sales tax refunds for qualifying purchases. Only businesses located outside of the seven-county Twin Cities Metro Area are eligible.

## QUALIFICATIONS FOR PARTICIPATING

Participate in the program by getting your business certified by the Minnesota Department of Employment and Economic Development (DEED). Your business may qualify for certification if you:

 Agree to expand employment by a minimum of two employees or 10 percent of the current number of employees at the facility, whichever is greater, within three years.

 Have been operating a gualifying business at least one year in a Greater Minnesota city or operating an agricultural processing facility for at least one year in a Greater Minnesota county.

 Pay employees at least 120 percent of the federal poverty level for a family of four, which for 2024 is \$37,440/yr or \$18.00/hr, and meet prevailing wage guidelines for construction projects.

 Are not primarily engaged in retail sales, lobbying, gambling, entertainment, professional sports, political consulting, leisure, hospitality, professional services or serve as a public utility.

## **KEY INFORMATION ABOUT PURCHASES** AND SALES TAX REFUNDS

• Purchase and use of goods and services at the business' facility in Greater Minnesota are eligible.

• Purchase and use of construction materials and supplies for real property improvements at the facility in Greater Minnesota are also eligible.

- Businesses will receive sales tax refunds for seven years following the date of certification.
- Only purchases made after certification gualify.
- Participate in a traded sector (sells a significant) amount of goods or services in non-local markets)

• Businesses may be eligible for up to \$2 million in sales tax refunds per year and up to \$10 million over the seven-year certification period.

## APPLY FOR THE PROGRAM NOW

**Step 1:** Submit a certification application. **Step 2:** Participate in a Business Subsidy public hearing if the award is \$500,000 or more. **Step 3:** Enter into a Business Subsidy Agreement with DEED.

The program's certification application and further details are available at the DEED website: **mn.gov/deed/jobex**. Sales tax refund claims are processed by the Department of Revenue.





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