

GREATER MINNESOTA JOB EXPANSION PROGRAM

The 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 qualifying 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 2025 is \$38,580/yr or \$18.55/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 qualify.
- 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.

