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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 105

01/22/2025

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The bill was read for the first time and referred to the Committee on Taxes

- 1.1A bill for an act
- 1.2relating to taxation; sales and use; providing a refundable exemption for
- 1.3construction materials used in certain projects in the Russell Tyler Ruthton
- 1.4Independent School District.
- 1.5BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6Section 1. RUSSELL TYLER RUTHTON INDEPENDENT SCHOOL DISTRICT;
- 1.7SALES AND USE TAX EXEMPTION FOR CONSTRUCTION MATERIALS.
- 1.8Subdivision 1. Exemption; refund. (a) Materials and supplies used or consumed in and
- 1.9equipment incorporated into the construction of a prekindergarten through grade 12 school
- 1.10building and athletic field in Independent School District No. 2902, Russell Tyler Ruthton,
- 1.11are exempt from sales and use tax imposed under Minnesota Statutes, chapter 297A, if the
- 1.12materials, supplies, and equipment were purchased after December 31, 2019, and before
- 1.13January 1, 2024.
- 1.14(b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
- 1.15297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
- 1.16for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).
- 1.17Notwithstanding Minnesota Statutes, section 289A.40, claims for refunds for sales and
- 1.18purchases made after December 31, 2019, and before January 1, 2022, may be filed until
- 1.19January 1, 2026.
- 1.20Subd. 2. Appropriation. The amount required to pay the refunds under subdivision 1
- 1.21is appropriated from the general fund to the commissioner of revenue.
- 1.22EFFECTIVE DATE. This section is effective retroactively for sales and purchases
- 1.23made after December 31, 2019, and before January 1, 2024.