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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 109

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 for the Edgerton Public School
- 1.4District.
- 1.5BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6Section 1. EDGERTON PUBLIC SCHOOL DISTRICT; REFUNDABLE SALES
- 1.7AND 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, reconstruction, upgrade, expansion, renovation,
- 1.10or remodeling of the following projects in the elementary and high schools in Independent
- 1.11School District No. 581, Edgerton, are exempt from sales and use tax imposed under
- 1.12Minnesota Statutes, chapter 297A, if materials, supplies, and equipment are purchased after
- 1.13December 31, 2023, and before January 1, 2026:
- 1.14(1) new 3's and 4's preschool classrooms;
- 1.15(2) a new elementary music classroom;
- 1.16(3) a new band room;
- 1.17(4) administrative office relocation and addition with a secure entrance;
- 1.18(5) a new gymnasium with improved community access;
- 1.19(6) new locker rooms to include a storm shelter;
- 1.20(7) updated and increased new parking with site drainage;
- 1.21(8) modifications to current band room to allow for increased office space; and

- 2.1 (9) modifications to current office space.
- 2.2 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
- 2.3 297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
- 2.4 for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).
- 2.5 Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1
- 2.6 is appropriated from the general fund to the commissioner of revenue.
- 2.7 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
- 2.8 made after December 31, 2023, and before January 1, 2026.