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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 110

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 Adrian Independent School
- 1.4District.
- 1.5BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6Section 1. ADRIAN INDEPENDENT SCHOOL DISTRICT; SALES AND USE TAX
- 1.7EXEMPTION 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 Independent School District No. 511, Adrian,
- 1.11are exempt from sales and use tax imposed under Minnesota Statutes, chapter 297A, if the
- 1.12materials, supplies, and equipment are purchased after March 31, 2024, and before September
- 1.131, 2025:
- 1.14(1) secondary building roofing;
- 1.15(2) elementary building roofing;
- 1.16(3) playground remodel;
- 1.17(4) retaining walls; and
- 1.18(5) general maintenance, including plumbing work with bathroom and locker room
- 1.19remodels and window replacements.
- 1.20(b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
- 1.21297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
- 1.22for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

- 2.1 Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1
- 2.2 is appropriated from the general fund to the commissioner of revenue.
- 2.3 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
- 2.4 made after March 31, 2024, and before September 1, 2025.