On January 24, 2025, the Minnesota Supreme Court held that 68 members are necessary to constitute a quorum of the House. 01/13/25 This document reflects proceedings that occurre the tors the decision was issued and are no longer active. 25-00706 See Simon v. Demuth, No. A25-0066 (Minn. Jan. 24, 2025) (consolidated with Hortman et al. v. Demuth et al., No. A25-0068).

This Document can be made available in alternative formats upon request

at can be made available
formats upon request State of Minnesota HOUSE OF REPRESENTATIVES
NINETY-FOURTH SESSION H. F. No. 119

01/22/2025 Authored by Torkelson The bill was read for the first time and referred to the Committee on Taxes

1.1	A bill for an act
1.2 1.3	relating to sales and use; providing a refundable exemption for construction materials for certain projects in the Redwood Independent School District.
1.4	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
1.5	Section 1. REDWOOD AREA INDEPENDENT SCHOOL DISTRICT;
1.6	REFUNDABLE SALES AND USE TAX EXEMPTION FOR CONSTRUCTION
1.7	MATERIALS.
1.8	Subdivision 1. Exemption; refund. (a) Materials and supplies used or consumed in and
1.9	equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation,
1.10	or remodeling of Redwood Valley Elementary in Independent School District No. 2897,
1.11	Redwood Falls, are exempt from sales and use tax imposed under Minnesota Statutes,
1.12	chapter 297A, if materials, supplies, and equipment are purchased after March 11, 2024,
1.13	and before September 9, 2026.
1.14	(b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
1.15	297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
1.16	for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).
1.17	Subd. 2. Appropriation. The amount required to pay the refunds under subdivision 1
1.18	is appropriated from the general fund to the commissioner of revenue.
1.19	EFFECTIVE DATE. This section is effective retroactively for sales and purchases
1.20	made after March 11, 2024, and before September 9, 2026.