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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 151

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 certain
- 1.3construction materials purchased for Browerville Public Schools.
- 1.4BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5Section 1. **BROWERVILLE PUBLIC SCHOOLS; SALES TAX EXEMPTION FOR**
- 1.6**CONSTRUCTION MATERIALS.**
- 1.7Subdivision 1. **Exemption; refund.** (a) Materials and supplies used in and equipment
- 1.8incorporated into the following projects in Independent School District No. 787, Browerville
- 1.9Public Schools, are exempt from sales and use tax imposed under Minnesota Statutes,
- 1.10chapter 297A, if the materials, supplies, and equipment are purchased after December 1,
- 1.112023, and before January 1, 2026:
- 1.12(1) renovations to the prekindergarten through grade 12 school building; and
- 1.13(2) construction of a new gymnasium, classrooms, locker rooms, a wrestling and weight
- 1.14room, offices, and a stage.
- 1.15(b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
- 1.16297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
- 1.17for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds
- 1.18for eligible purchases must not be issued until after June 30, 2025.
- 1.19Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1
- 1.20is appropriated from the general fund to the commissioner of revenue.
- 1.21**EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
- 1.22made after December 31, 2023, and before January 1, 2026.