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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 162

01/22/2025

Authored by Mekeland
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 construction exemption
- 1.3for Becker Public School District.
- 1.4BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5Section 1. **BECKER PUBLIC SCHOOL DISTRICT; SALES TAX EXEMPTION**
- 1.6**FOR CONSTRUCTION MATERIALS.**
- 1.7Subdivision 1. **Exemption; refund.** (a) Materials and supplies used in, and equipment
- 1.8incorporated into, the construction and renovation projects for Becker Early Childhood,
- 1.9Becker Primary School, Becker Intermediate School, Becker Middle School, Becker High
- 1.10School, Becker Transportation Building, and the Becker Multi-Purpose Athletic Facility in
- 1.11Independent School District No. 726, Becker Public School District, are exempt from sales
- 1.12and use tax imposed under Minnesota Statutes, chapter 297A. The exemption under this
- 1.13subdivision only applies if materials, supplies, and equipment are purchased after December
- 1.1431, 2021, and before January 1, 2025.
- 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 from January 1, 2022, and
- 1.22applies to sales and purchases made after December 31, 2021, and before January 1, 2025.