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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 164

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 Big Lake Public School District.
- 1.4BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5Section 1. **BIG LAKE INDEPENDENT SCHOOL DISTRICT; REFUNDABLE**
- 1.6**SALES AND USE TAX EXEMPTION FOR CONSTRUCTION MATERIALS.**
- 1.7Subdivision 1. **Exemption; refund.** (a) Materials and supplies used or consumed in and
- 1.8equipment incorporated into the construction and renovation projects for Big Lake Liberty
- 1.9Elementary School, Big Lake Independence Elementary School, Big Lake Middle School,
- 1.10and Big Lake High School in Independent School District No. 727, Big Lake, are exempt
- 1.11from sales and use tax imposed under Minnesota Statutes, chapter 297A, if the materials,
- 1.12supplies, and equipment are purchased after December 31, 2021, and before January 1,
- 1.132025.
- 1.14(b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
- 1.15297A.62, subdivisions 1 and 1a, applied, and then refunded in the same manner provided
- 1.16for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds
- 1.17for eligible purchases must not be issued until after June 30, 2025.
- 1.18Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1
- 1.19is appropriated from the general fund to the commissioner of revenue.
- 1.20**EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
- 1.21made after December 31, 2021, and before January 1, 2025.