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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 211

01/23/2025

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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 Heron Lake-Okabena
- 1.4Independent School District.
- 1.5BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6Section 1. HERON LAKE-OKABENA INDEPENDENT SCHOOL DISTRICT;
- 1.7SALES AND USE TAX EXEMPTION 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. 330, Heron
- 1.11Lake-Okabena, are exempt from sales and use tax imposed under Minnesota Statutes, chapter
- 1.12297A, if the materials, supplies, and equipment are purchased after May 31, 2024, and
- 1.13before January 1, 2025:
- 1.14(1) roof replacement;
- 1.15(2) concrete work;
- 1.16(3) tuckpointing;
- 1.17(4) windows;
- 1.18(5) flooring;
- 1.19(6) bus garage doors;
- 1.20(7) Heron Lake doors;
- 1.21(8) bathroom fixtures and upgrades; and

- 2.1 (9) pool filter replacement.
- 2.2 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
- 2.3 297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
- 2.4 for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).
- 2.5 Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1
- 2.6 is appropriated from the general fund to the commissioner of revenue.
- 2.7 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
- 2.8 made after May 31, 2024, and before January 1, 2025.