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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 212

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 Round Lake-Brewster
- 1.4Independent School District.
- 1.5BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6Section 1. **ROUND LAKE-BREWSTER INDEPENDENT SCHOOL DISTRICT;**
- 1.7**SALES 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 of a three-story school building in Independent
- 1.10School District No. 2907, Round Lake-Brewster, are exempt from sales and use tax imposed
- 1.11under Minnesota Statutes, chapter 297A, if the materials, supplies, and equipment are
- 1.12purchased after December 31, 2023, and before September 1, 2026.
- 1.13(b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
- 1.14297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
- 1.15for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).
- 1.16Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1
- 1.17is appropriated from the general fund to the commissioner of revenue.
- 1.18**EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
- 1.19made after December 31, 2023, and before September 1, 2026.