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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 213

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 Worthington Independent
- 1.4School District.
- 1.5BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6Section 1. WORTHINGTON INDEPENDENT SCHOOL DISTRICT; SALES AND
- 1.7USE 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. 518, Worthington,
- 1.11are exempt from sales and use tax imposed under Minnesota Statutes, chapter 297A, if the
- 1.12materials, supplies, and equipment are purchased after April 30, 2020, and before January
- 1.131, 2028:
- 1.14(1) construction of a new grades 3 through 5 intermediate school building;
- 1.15(2) construction of a new community education building to serve early childhood, adult
- 1.16basic education, and the Nobles County Integration Collaborative programs;
- 1.17(3) construction of a new storage facility to serve the Worthington Intermediate School,
- 1.18Worthington Learning Center and gymnastics facility, and Worthington Community
- 1.19Education building;
- 1.20(4) reconstruction and replacement of the parking lot at the Worthington Middle School;
- 1.21(5) construction of an addition to the Worthington High School and remodeling of
- 1.22existing space and expansion of core areas;

- 2.1 (6) construction of a new ice arena with associated event space;
- 2.2 (7) installation of a turf football field at the Worthington Middle School;
- 2.3 (8) demolition of the former West Elementary building and construction of sports fields
- 2.4 with associated parking;
- 2.5 (9) reconstruction of Trojan Field and associated facilities; and
- 2.6 (10) improvements to the Worthington Learning Center and gymnastics facility.
- 2.7 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
- 2.8 297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
- 2.9 for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).
- 2.10 Notwithstanding Minnesota Statutes, section 289A.40, claims for refunds for sales and
- 2.11 purchases made after April 30, 2020, and before October 1, 2021, may be filed until January
- 2.12 1, 2025.
- 2.13 Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1
- 2.14 is appropriated from the general fund to the commissioner of revenue.
- 2.15 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
- 2.16 made after April 30, 2020, and before January 1, 2028.