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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 214

01/23/2025

Authored by Fogelman and Olson
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 Martin County West Independent
- 1.4School District.
- 1.5BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6Section 1. MARTIN COUNTY WEST 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 of a new prekindergarten through grade 12
- 1.10school building in Independent School District No. 2448, Martin County West, are exempt
- 1.11from sales and use tax imposed under Minnesota Statutes, chapter 297A, if the materials,
- 1.12supplies, and equipment are purchased after September 30, 2025, and before January 1,
- 1.132027.
- 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).
- 1.17Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1
- 1.18is appropriated from the general fund to the commissioner of revenue.
- 1.19EFFECTIVE DATE. This section is effective for sales and purchases made after
- 1.20September 30, 2025, and before January 1, 2027.