

This Document can be made available
in alternative formats upon request

State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 215

01/23/2025

Authored by Fogelman and Schomacker
The bill was read for the first time and referred to the Committee on Taxes

- 1.1

A bill for an act
- 1.2

relating to taxation; sales and use; providing a refundable exemption for
- 1.3

construction materials used in certain projects in the Windom Independent School
- 1.4

District.
- 1.5

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6

Section 1. WINDOM INDEPENDENT SCHOOL DISTRICT; SALES AND USE
- 1.7

TAX EXEMPTION FOR CONSTRUCTION MATERIALS.
- 1.8

Subdivision 1. **Exemption; refund.** (a) Materials and supplies used or consumed in and
- 1.9

equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation,
- 1.10

or remodeling of the following projects in the Windom Independent School District are
- 1.11

exempt from sales and use tax imposed under Minnesota Statutes, chapter 297A, if the
- 1.12

materials, supplies, and equipment are purchased after June 30, 2024, and before January
- 1.13

1, 2027:
- 1.14

(1) outdoor athletic complex;
- 1.15

(2) locker room remodel;
- 1.16

(3) gymnastics and wrestling space; and
- 1.17

(4) performing arts center.
- 1.18

(b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
- 1.19

297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
- 1.20

for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).
- 1.21

Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1
- 1.22

is appropriated from the general fund to the commissioner of revenue.

- 2.1
- EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
- 2.2
- made after June 30, 2024, and before January 1, 2027.