

# Northland

LEARNING CENTER

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**Mr. Brian Yuretich**  
**Executive Director**

ISD #166 Cook County  
ISD #712 Mt. Iron-Buhl

ISD #696 Ely  
ISD#695 Chisholm

ISD #2142 St. Louis County  
ISD #707 Nett Lake

ISD #2909 Rock Ridge  
ISD #2711 Mesabi East

ISD #6076 Northland Learning Center  
ISD #361 International Falls

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April 14, 2022

The Honorable Carla J. Nelson  
Chair, Minnesota Senate Tax Committee  
95 University Ave W.  
St. Paul, MN 55155

Thank you for hearing Senator David Tomassoni's Senate File 4031, providing construction sales tax exemptions for public schools in Ely, Hibbing, Rock Ridge (Virginia/Eveleth/Gilbert), Chisholm, Duluth, Nashwauk-Keewatin, Northland Learning Center (Virginia) and Northern Lights Academy (Esko/Cloquet).

I write you in support of this bill and ask that you consider including this effort in any additional tax bills introduced into the Minnesota Senate this Legislative Session.

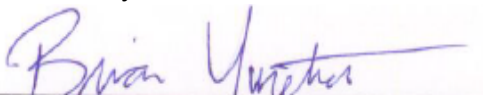
Under current law, for school districts to receive the benefit of the local government sales tax exemption for construction projects, they must follow a very cumbersome set of rules. The current required process to secure the sales tax exemption adds considerable risk and potential cost to the contracting process, and as a result, many school districts choose not to pursue the sales tax exemption at all.

Senate File 4031 will make it easier for the 8 school district construction projects to take advantage of this exemption, thus allowing for them to reinvest that money back into the projects. This is particularly important right now because of supply chain issues and dramatic inflationary increases in construction costs.

We estimate that this bill would allow for our district to re-invest \$306,000 back into our construction project.

Again, Chair Nelson and Senators, we appreciate you hearing this bill and urge your support.

Sincerely,



Brian Yuretich  
Executive Director  
Northland Learning Center

CC: Senate Tax Committee Members  
Senator David Tomassoni  
Senator Tom Bakk  
Senator Justin Eichorn  
Senator Jason Rarick