

1.1 Senator ..... moves to amend S.F. No. 4031 as follows:

1.2 Page 1, after line 4, insert:

1.3 "Section 1. **CHISHOLM PUBLIC SCHOOLS; SALES TAX EXEMPTION FOR**  
1.4 **CONSTRUCTION MATERIALS.**

1.5 Subdivision 1. **Exemption; refund.** (a) Materials and supplies used in and equipment  
1.6 incorporated into the construction and renovation projects for Chisholm Elementary School,  
1.7 Chisholm High School, and Vaughan Steffensrud School in Independent School District  
1.8 No. 695, Chisholm Public Schools, are exempt from sales and use tax imposed under  
1.9 Minnesota Statutes, chapter 297A, if materials, supplies, and equipment are purchased after  
1.10 December 31, 2021, and before January 1, 2025.

1.11 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section  
1.12 297A.62, subdivision 1, applied, and then refunded in the same manner provided for projects  
1.13 under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds for eligible  
1.14 purchases must not be issued until after June 30, 2022.

1.15 Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1  
1.16 is appropriated from the general fund to the commissioner of revenue.

1.17 **EFFECTIVE DATE.** This section is effective retroactively from January 1, 2022, and  
1.18 applies to sales and purchases made after December 31, 2021, and before January 1, 2025."

1.19 Page 1, after line 19, insert:

1.20 "Sec. 3. **NASHWAUK-KEEWATIN PUBLIC SCHOOLS; SALES TAX EXEMPTION**  
1.21 **FOR CONSTRUCTION MATERIALS.**

1.22 Subdivision 1. **Exemption; refund.** (a) Materials and supplies used in and equipment  
1.23 incorporated into the construction of a new school building and attached community wellness  
1.24 center to replace Keewatin Elementary School and the Nashwauk High School in Independent  
1.25 School District No. 319, Nashwauk-Keewatin Public Schools, are exempt from sales and  
1.26 use tax imposed under Minnesota Statutes, chapter 297A, if materials, supplies, and  
1.27 equipment are purchased after December 31, 2021, and before January 1, 2025.

1.28 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section  
1.29 297A.62, subdivision 1, applied, and then refunded in the same manner provided for projects  
1.30 under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds for eligible  
1.31 purchases must not be issued until after June 30, 2022.

2.1 Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1  
2.2 is appropriated from the general fund to the commissioner of revenue.

2.3 **EFFECTIVE DATE.** This section is effective retroactively from January 1, 2022, and  
2.4 applies to sales and purchases made after December 31, 2021, and before January 1, 2025."

2.5 Page 3, after line 19, insert:

2.6 "Sec. 7. **NORTHLAND LEARNING CENTER; SALES TAX EXEMPTION FOR**  
2.7 **CONSTRUCTION MATERIALS.**

2.8 Subdivision 1. **Exemption; refund.** (a) Materials and supplies used in and equipment  
2.9 incorporated into the renovation and addition to the James Madison Building for Northland  
2.10 Learning Center, No. 6076, are exempt from sales and use tax imposed under Minnesota  
2.11 Statutes, chapter 297A, if materials, supplies, and equipment are purchased after December  
2.12 31, 2021, and before January 1, 2025.

2.13 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section  
2.14 297A.62, subdivision 1, applied, and then refunded in the same manner provided for projects  
2.15 under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds for eligible  
2.16 purchases must not be issued until after June 30, 2022.

2.17 Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1  
2.18 is appropriated from the general fund to the commissioner of revenue.

2.19 **EFFECTIVE DATE.** This section is effective retroactively from January 1, 2022, and  
2.20 applies to sales and purchases made after December 31, 2021, and before January 1, 2025.

2.21 Sec. 8. **NORTHERN LIGHT ACADEMY; SALES TAX EXEMPTION FOR**  
2.22 **CONSTRUCTION MATERIALS.**

2.23 Subdivision 1. **Exemption; refund.** (a) Materials and supplies used in and equipment  
2.24 incorporated into the construction of a new building for special education cooperative No.  
2.25 6096, Northern Lights Academy, are exempt from sales and use tax imposed under Minnesota  
2.26 Statutes, chapter 297A, if materials, supplies, and equipment are purchased after December  
2.27 31, 2021, and before January 1, 2025.

2.28 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section  
2.29 297A.62, subdivision 1, applied, and then refunded in the same manner provided for projects  
2.30 under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds for eligible  
2.31 purchases must not be issued until after June 30, 2022.

3.1 Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1  
3.2 is appropriated from the general fund to the commissioner of revenue.

3.3 **EFFECTIVE DATE.** This section is effective retroactively from January 1, 2022, and  
3.4 applies to sales and purchases made after December 31, 2021, and before January 1, 2025."

3.5 Renumber the sections in sequence and correct the internal references

3.6 Amend the title accordingly