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Senate

State of Minnesota

S.F. No. 2530 – Sales tax exemption for construction materials; Red Rock Central School District

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This bill provides a sales tax exemption for materials and supplies used or consumed in and equipment incorporated into the construction of a new prekindergarten through grade 12 learning facility in ISD No. 2884, Red Rock Central School District. The tax must be paid upfront and then refunded under provisions of current law. Effective retroactively for sales and purchases made after December 31, 2021, and before July 1, 2025. Refunds must not be issued until after June 30, 2023.