

**Senate Counsel, Research, and Fiscal Analysis**

Alexis C. Stangl, Director

Minnesota Senate Building  
95 University Ave. W. Suite 3300  
ST. PAUL, MN 55155-1800  
(651) 296-4791  
[www.senate.mn/scrfa](http://www.senate.mn/scrfa)

**Senate**

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**State of Minnesota**

**S.F. No. 2736 – Sales tax exemption for construction materials; Red Lake County School District**

**Author:** Senator Mark Johnson

**Prepared by:** Nora Pollock, Senate Counsel (651/297-8066)

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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 school in ISD No. 2906, Red Lake County 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, 2020, and before and before January 1, 2026. Refunds must not be issued until after June 30, 2023.