

April 1, 2024

	<b>Yes</b>	<b>No</b>
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of H.F. 3218 (Mekeland)/S.F. 3228 (Mathews)

	<b>Fund Impact</b>			
	<b><u>F.Y. 2024</u></b>	<b><u>F.Y. 2025</u></b>	<b><u>F.Y. 2026</u></b>	<b><u>F.Y. 2027</u></b>
	(000's)			
General Fund	\$0	(\$1,120)	\$0	\$0
Natural Resources and Arts Funds	\$0	(\$60)	\$0	\$0
Total- All Funds	\$0	(\$1,180)	\$0	\$0

Effective retroactively for purchases made after December 31, 2021 and before January 1, 2025.

**EXPLANATION OF THE BILL**

The bill would exempt materials, supplies, and equipment used in the construction and renovation projects for Becker Early Childhood, Becker Primary School, Becker Intermediate School, Becker Middle School, Becker High School, Becker Transportation building and the Becker Multi-Purpose Athletic Facility in Independent School District 726. The exemption would be administered as a refund and apply to purchases made after December 31, 2021, and before January 1, 2025.

**REVENUE ANALYSIS DETAIL**

- Information for the estimates was provided by a representative of ISD 726.
- Total construction costs for materials, supplies, and equipment are estimated to be \$17.2 million.
- It is assumed that all refunds will be filed and paid in fiscal year 2025.

Minnesota Department of Revenue  
Tax Research Division  
<https://www.revenue.state.mn.us/revenue-analyses>