

Sales tax exemptions; construction materials various projects (April 3, 2024)

SF; as proposed to be amended by	Author	Project(s)	Revenue Analysis; all funds (in 000s)	Sales & purchases made after; before
<a href="#">3170 (A-1)</a>	Nelson	<b>Rochester Sports and Recreation Complex</b>	<a href="#">(\$660)</a> FY 2026 (\$660) FY 2027	6/30/2023; 7/1/2028
<a href="#">3228</a>	Mathews	<b>Becker Public School District</b> <ul style="list-style-type: none"><li>• Becker Early Childhood</li><li>• Becker Primary School</li><li>• Becker Intermediate School</li><li>• Becker Middle School</li><li>• Becker High School</li><li>• Becker Transportation Building</li><li>• Becker Multi-Purpose Athletic Facility</li></ul>	<a href="#">(\$1,180)</a> FY 2025	12/31/2021; 1/1/2025
<a href="#">3392</a>	Dahms	<b>Canby Independent School District</b> <ul style="list-style-type: none"><li>(1) new gymnasium with improved community access</li><li>(2) career technical education space addition</li><li>(3) HVAC upgrades</li><li>(4) new eight-lane track</li><li>(5) athletic field improvements and upgrades</li><li>(6) stadium seating and press box renovations</li><li>(7) secure entrance upgrades for both schools with associated administrative office relocations</li><li>(8) renovations to existing locker rooms</li><li>(9) classroom renovations</li><li>(10) site drainage</li><li>(11) other associated renovations</li></ul> <b>Tracy Area Independent School District</b> <ul style="list-style-type: none"><li>• Tracy Elementary</li><li>• Tracy High School</li><li>• Tracy Kids World</li></ul>	<a href="#">(\$650)</a> FY 2025 (\$860) FY 2026	<b>Canby ISD:</b> 12/31/2023; 1/1/2026  <b>Tracy Area ISD:</b> 12/31/2022; 1/1/2025
<a href="#">3470</a>	Kunesh	City hall facility; Spring Lake Park	<a href="#">(\$180)</a> FY 2025 (\$180) FY 2026	12/31/2023; 1/1/2026 (Refunds not issued until after 6/30/2024)

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<a href="#">3475</a>	Kunesh	City hall facility; Columbia Heights	<a href="#">(\$220)</a> FY 2025	8/31/2021; 4/1/2024 (Refunds not issued until after 6/30/2024)
<a href="#">3618</a> <a href="#">(A-1)</a>	Gruenhagen	Water tower; Watertown	<a href="#">(\$70)</a> FY 2025 <a href="#">(\$70)</a> FY 2026	4/30/2024; 2/1/2026
<a href="#">3752</a>	Hauschild	<b>Lake Superior School District:</b> (1) addition and improvements to Minnehaha Elementary School (2) addition and improvements to William Kelly School (3) improvements to Two Harbors High School (4) improvements to or replacement of the Two Harbors Bus Garage and Silver Bay Bus Garage (5) improvements to athletic facilities	<a href="#">(\$1,320)</a> FY 2026	12/31/2022; 1/1/2026 (refunds not issued until after 1/1/2026)
<a href="#">4350</a> <a href="#">(A-1)</a>	Green	<b>Cass Lake-Bena Independent School District:</b> improvements to repurpose and remodel existing elementary school for use as an early childhood and preschool site, alternative learning center, and district service center	<a href="#">(\$490)</a> FY 2025 <a href="#">(\$490)</a> FY 2026	6/30/2023; 10/1/2025
<a href="#">4591</a> <a href="#">(A-1)</a>	Port	New city hall; Burnsville	<a href="#">(\$380)</a> FY 2026 <a href="#">(\$380)</a> FY 2027	12/31/2024; 1/1/2029

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<a href="#">4803 (A-5)</a>	Weber	<b>Adrian Independent School District:</b> <ul style="list-style-type: none"><li>(1) secondary building roofing</li><li>(2) elementary building roofing</li></ul> <b>Ellsworth Independent School District:</b> <ul style="list-style-type: none"><li>(1) replacement of a boiler system with a heating and cooling HVAC system</li><li>(2) replacement of windows in the elementary wing</li><li>(3) replacement of the gym roof and shop roof</li><li>(4) replacement of fuel oil with propane for the new HVAC system</li><li>(5) installation of a new electrical system for the new HVAC system</li><li>(6) building tuckpointing; and</li><li>(7) renovation of the bus garage</li></ul> <b>Heron Lake-Okabena Independent School District:</b> <ul style="list-style-type: none"><li>• roof replacement</li><li>• concrete work</li><li>• tuckpointing</li><li>• windows</li><li>• flooring</li><li>• bus garage doors</li><li>• Heron Lake doors</li><li>• bathroom fixtures and upgrades</li><li>• pool filter replacement</li></ul> <b>Hills-Beaver Creek Independent School District:</b> <ul style="list-style-type: none"><li>• new elementary school and parking lot</li><li>• repairs to gymnasium, locker room, vehicle garage, and bus garage building</li></ul>	<b>Martin County West Independent School District:</b> <ul style="list-style-type: none"><li>• new pre-K through grade 12 school building</li></ul> <b>Round Lake-Brewster Independent School District:</b> <ul style="list-style-type: none"><li>• construction of a three-story school building</li></ul> <b>Russell Tyler Ruthton Independent School District:</b> <ul style="list-style-type: none"><li>• pre-K through grade 12 school building and athletic field</li></ul> <b>Windom Independent School District:</b> <ul style="list-style-type: none"><li>• facility roofing projects</li><li>• HVAC upgrades</li><li>• athletic track replacement</li><li>• outdoor athletic complex improvements</li></ul> <b>Worthington Independent School District:</b> <ul style="list-style-type: none"><li>(1) new grades 3 through 5 intermediate school building</li><li>(2) new community education building to serve early childhood, adult basic education, and the Nobles County Integration Collaborative programs</li><li>(3) new storage facility to serve the Worthington Intermediate School, Worthington Learning Center and Gymnastics facility, and Worthington Community Education building</li><li>(4) reconstruction and replacement of the parking lot at the Worthington Middle School</li><li>(5) addition to the Worthington High School and remodeling of existing space and expansion of core areas</li><li>(6) new ice arena with associated event space</li><li>(7) installation of a turf football field at the Worthington Middle School</li><li>(8) demolition of the former West Elementary building and construction of sports fields with associated parking</li><li>(9) reconstruction of Trojan Field and associated facilities</li><li>(10) improvements to the Worthington Learning Center and gymnastics facility</li></ul>	<b>Adrian ISD:</b> <a href="#">(negl.) FY 2025</a> (negl.) FY 2026  <b>Ellsworth ISD:</b> (\$80) FY 2025 (\$80) FY 2026  <b>Heron Lake-Okabena ISD:</b> (\$50) FY 2024 (\$50) FY 2025  <b>Hills-Beaver Creek ISD:</b> (\$440) FY 2025 (\$440) FY 2026  <b>Martin County West ISD:</b> (\$1,140) FY 2026 (\$1,140) FY 2027  <b>Round Lake-Brewster ISD:</b> (\$290) FY 2025 (\$290) FY 2026 (\$290) FY 2027  <b>Russell Taylor Ruthton ISD:</b> (\$1,590) FY 2025  <b>Windom ISD:</b> (\$290) FY 2025 (\$290) FY 2026 (\$290) FY 2027  <b>Worthington ISD:</b> (\$710) FY 2024 (\$710) FY 2025 (\$710) FY 2026 (\$710) FY 2027	<b>Adrian ISD:</b> 3/31/2024; 9/1/2025  <b>Ellsworth ISD:</b> 12/31/2024; 10/1/2025  <b>Heron Lake-Okabena ISD:</b> 5/31/2024; 1.1/2025  <b>Hills-Beaver Creek ISD:</b> 2/29/2024; 9/1/2025  <b>Martin County West ISD:</b> 9/30/2025; 1/1/2027  <b>Round Lake-Brewster ISD:</b> 12/31/2023; 9/1/2026  <b>Russell Tyler Ruthton ISD:</b> 12/31/2019; 1/1/2024  <b>Windom ISD:</b> 6/30/3024; 1/1/2027  <b>Worthington ISD:</b> 4/30/2020; 1/1/2027

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<a href="#">4918 (A-2)</a>	Putnam	<b>St. Cloud Redevelopment District</b> <b>Stearns County:</b> <ul style="list-style-type: none"><li>• Lady Slipper Catalyst Site</li><li>• North Riverfront Catalyst Site</li><li>• Empire Catalyst Site</li><li>• Swan Lot Catalyst Site</li><li>• Riverboat Lot Catalyst Site</li><li>• Former Herbergers site</li></ul> <b>Benton County:</b> <ul style="list-style-type: none"><li>• Transit Oriented Development Catalyst Site</li><li>• Ace Block Catalyst Site</li><li>• Star Bank Catalyst Site</li><li>• Riverfront South Catalyst Site</li></ul>	<a href="#">(\$1,020)</a> FY 2025 (\$1,020) FY 2026 (\$1,020) FY 2027	5/31/2024; 6/1/2026
<a href="#">4868 (A-5)</a>	Hauschild	<b>Housing development projects in the city of Duluth and city of Ely</b> <ul style="list-style-type: none"><li>• apartment development with at least 50 units;</li><li>• condominium development with at least 25 units; or</li><li>• townhome development with at least ten units</li></ul> <p>*developments are not specified as city-owned</p>	<a href="#">(\$1,640)</a> FY 2026 (\$2,250) FY 2027	6/30/2024; 7/1/2026 (refunds not issued until after 6/30/2025)
<a href="#">4977</a>	Draheim	<b>St. Clair School District:</b> (1) new classrooms and playgrounds (2) improvements to roofs, parking lots, mechanical systems, and athletic spaces	<a href="#">(\$175)</a> FY 2025 (\$175) FY 2026	10/31/2021; 11/1/2025; refunds not issued until after 6/30/2024)
<a href="#">4978</a>	Draheim	New elementary school; Le Sueur-Henderson School District	<a href="#">(\$930)</a> FY 2026	5/31/2023; 1/1/2025; refunds not issued until after 6/30/2024