

SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION

S.F. No. 5

(SENATE AUTHORS: UTKE)

DATE	D-PG	OFFICIAL STATUS
01/16/2025	59	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; sales and use; providing a refundable exemption for certain

1.3construction materials purchased for Browerville Public Schools.

1.4BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5Section 1. **BROWERVILLE PUBLIC SCHOOLS; SALES TAX EXEMPTION FOR**

1.6**CONSTRUCTION MATERIALS.**

1.7Subdivision 1. **Exemption; refund.** (a) Materials and supplies used in and equipment

1.8incorporated into the following projects in Independent School District No. 787, Browerville

1.9Public Schools, are exempt from sales and use tax imposed under Minnesota Statutes,

1.10chapter 297A, if the materials, supplies, and equipment are purchased after December 1,

1.112023, and before January 1, 2026:

1.12(1) renovations to the prekindergarten through grade 12 school building; and

1.13(2) construction of a new gymnasium, classrooms, locker rooms, a wrestling and weight

1.14room, offices, and a stage.

1.15(b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section

1.16297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided

1.17for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds

1.18for eligible purchases must not be issued until after June 30, 2025.

1.19Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1

1.20is appropriated from the general fund to the commissioner of revenue.

1.21**EFFECTIVE DATE.** This section is effective retroactively for sales and purchases

1.22made after December 31, 2023, and before January 1, 2026.