

SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION

S.F. No. 153

(SENATE AUTHORS: WEBER and Dahms)

DATE	D-PG	OFFICIAL STATUS
01/16/2025	83	Introduction and first reading Referred to Taxes

1.1

A bill for an act

1.2

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

1.3

construction materials used in certain projects for the Edgerton Public School

1.4

District.

1.5

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

1.6

Section 1. EDGERTON PUBLIC SCHOOL DISTRICT; REFUNDABLE SALES

1.7

AND USE TAX EXEMPTION FOR CONSTRUCTION MATERIALS.

1.8

Subdivision 1. **Exemption; refund.** (a) Materials and supplies used or consumed in and

1.9

equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation,

1.10

or remodeling of the following projects in the elementary and high schools in Independent

1.11

School District No. 581, Edgerton, are exempt from sales and use tax imposed under

1.12

Minnesota Statutes, chapter 297A, if materials, supplies, and equipment are purchased after

1.13

December 31, 2023, and before January 1, 2026:

1.14

(1) new 3's and 4's preschool classrooms;

1.15

(2) a new elementary music classroom;

1.16

(3) a new band room;

1.17

(4) administrative office relocation and addition with a secure entrance;

1.18

(5) a new gymnasium with improved community access;

1.19

(6) new locker rooms to include a storm shelter;

1.20

(7) updated and increased new parking with site drainage;

1.21

(8) modifications to current band room to allow for increased office space; and

2.1 (9) modifications to current office space.

2.2 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section  
2.3 297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided  
2.4 for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

2.5 Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1  
2.6 is appropriated from the general fund to the commissioner of revenue.

2.7 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases  
2.8 made after December 31, 2023, and before January 1, 2026.