

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 154

(SENATE AUTHORS: WEBER and Dahms)

DATE	D-PG	OFFICIAL STATUS
01/16/2025	83	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

1.3construction materials used in certain projects in the Heron Lake-Okabena

1.4Independent School District.

1.5BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6Section 1. HERON LAKE-OKABENA INDEPENDENT SCHOOL DISTRICT;

1.7SALES AND USE TAX EXEMPTION FOR CONSTRUCTION MATERIALS.

1.8Subdivision 1. Exemption; refund. (a) Materials and supplies used or consumed in and

1.9equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation,

1.10or remodeling of the following projects in Independent School District No. 330, Heron

1.11Lake-Okabena, are exempt from sales and use tax imposed under Minnesota Statutes, chapter

1.12297A, if the materials, supplies, and equipment are purchased after May 31, 2024, and

1.13before January 1, 2025:

1.14(1) roof replacement;

1.15(2) concrete work;

1.16(3) tuckpointing;

1.17(4) windows;

1.18(5) flooring;

1.19(6) bus garage doors;

1.20(7) Heron Lake doors;

1.21(8) bathroom fixtures and upgrades; and

2.1 (9) pool filter replacement.

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 May 31, 2024, and before January 1, 2025.