

SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION

S.F. No. 155

(SENATE AUTHORS: WEBER and Dahms)

DATE  
01/16/2025

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Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

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 Windom Independent School

1.4District.

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

1.6Section 1. WINDOM INDEPENDENT SCHOOL DISTRICT; SALES AND USE

1.7TAX 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 the Windom Independent School District are

1.11exempt from sales and use tax imposed under Minnesota Statutes, chapter 297A, if the

1.12materials, supplies, and equipment are purchased after June 30, 2024, and before January

1.131, 2027:

1.14(1) outdoor athletic complex;

1.15(2) locker room remodel;

1.16(3) gymnastics and wrestling space; and

1.17(4) performing arts center.

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

1.19297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided

1.20for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

1.21Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1

1.22is appropriated from the general fund to the commissioner of revenue.

- 2.1
- EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
- 2.2
- made after June 30, 2024, and before January 1, 2027.