

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 156

(SENATE AUTHORS: WEBER and Dahms)

DATE	D-PG	OFFICIAL STATUS
01/16/2025	84	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 Round Lake-Brewster

1.4Independent School District.

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

1.6Section 1. **ROUND LAKE-BREWSTER INDEPENDENT SCHOOL DISTRICT;**

1.7**SALES 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 of a three-story school building in Independent

1.10School District No. 2907, Round Lake-Brewster, are exempt from sales and use tax imposed

1.11under Minnesota Statutes, chapter 297A, if the materials, supplies, and equipment are

1.12purchased after December 31, 2023, and before September 1, 2026.

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

1.14297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided

1.15for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

1.16Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1

1.17is appropriated from the general fund to the commissioner of revenue.

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

1.19made after December 31, 2023, and before September 1, 2026.