

SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION

S.F. No. 157

(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 Hills-Beaver Creek

1.4Independent School District.

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

1.6Section 1. HILLS-BEAVER CREEK INDEPENDENT SCHOOL DISTRICT; SALES

1.7AND 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. 671, Hills-Beaver

1.11Creek, are exempt from sales and use tax imposed under Minnesota Statutes, chapter 297A,

1.12if the materials, supplies, and equipment are purchased after February 29, 2024, and before

1.13January 1, 2026:

1.14(1) a new elementary school and parking lot;

1.15(2) repairs to a gymnasium;

1.16(3) locker rooms;

1.17(4) a vehicle garage; and

1.18(5) a bus garage building.

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

1.20297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided

1.21for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

- 2.1        Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1
- 2.2        is appropriated from the general fund to the commissioner of revenue.
- 2.3        **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
- 2.4        made after February 29, 2024, and before January 1, 2026.