

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 159

(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 Worthington Independent

1.4School District.

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

1.6Section 1. WORTHINGTON INDEPENDENT SCHOOL DISTRICT; SALES AND

1.7USE 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. 518, Worthington,

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

1.12materials, supplies, and equipment are purchased after April 30, 2020, and before January

1.131, 2028:

1.14(1) construction of a new grades 3 through 5 intermediate school building;

1.15(2) construction of a new community education building to serve early childhood, adult

1.16basic education, and the Nobles County Integration Collaborative programs;

1.17(3) construction of a new storage facility to serve the Worthington Intermediate School,

1.18Worthington Learning Center and gymnastics facility, and Worthington Community

1.19Education building;

1.20(4) reconstruction and replacement of the parking lot at the Worthington Middle School;

1.21(5) construction of an addition to the Worthington High School and remodeling of

1.22existing space and expansion of core areas;

- 2.1 (6) construction of a new ice arena with associated event space;
- 2.2 (7) installation of a turf football field at the Worthington Middle School;
- 2.3 (8) demolition of the former West Elementary building and construction of sports fields
- 2.4 with associated parking;
- 2.5 (9) reconstruction of Trojan Field and associated facilities; and
- 2.6 (10) improvements to the Worthington Learning Center and gymnastics facility.
- 2.7 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
- 2.8 297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
- 2.9 for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).
- 2.10 Notwithstanding Minnesota Statutes, section 289A.40, claims for refunds for sales and
- 2.11 purchases made after April 30, 2020, and before October 1, 2021, may be filed until January
- 2.12 1, 2025.
- 2.13 Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1
- 2.14 is appropriated from the general fund to the commissioner of revenue.
- 2.15 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
- 2.16 made after April 30, 2020, and before January 1, 2028.