

SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION

S.F. No. 160

(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 Martin County West Independent

1.4School District.

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

1.6Section 1. MARTIN COUNTY WEST 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 of a new prekindergarten through grade 12

1.10school building in Independent School District No. 2448, Martin County West, are exempt

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

1.12supplies, and equipment are purchased after September 30, 2025, and before January 1,

1.132027.

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

1.15297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided

1.16for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

1.17Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1

1.18is appropriated from the general fund to the commissioner of revenue.

1.19EFFECTIVE DATE. This section is effective for sales and purchases made after

1.20September 30, 2025, and before January 1, 2027.