



**SALES AND USE TAX  
Big Lake School District**

February 13, 2025

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of S.F. 69 (Mathews)

	<b>Fund Impact</b>			
	<b><u>F.Y. 2026</u></b>	<b><u>F.Y. 2027</u></b>	<b><u>F.Y. 2028</u></b>	<b><u>F.Y. 2029</u></b>
	(000's)			
General Fund	(\$730)	\$0	\$0	\$0
Natural Resources and Arts Funds	<u>(\$40)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total – All Funds	(\$770)	\$0	\$0	\$0

Effective retroactively for sales and purchases made after December 31, 2021, and before January 1, 2025.

**EXPLANATION OF THE BILL**

The bill would provide a sales and use tax exemption for materials, supplies, and equipment used in the construction and renovation projects for Big Lake Liberty Elementary School, Big Lake Independence Elementary, Big Lake Middle School, and Big Lake High School. The exemption would be administered as a refund.

**REVENUE ANALYSIS DETAIL**

- Information for the estimates was provided by a representative of the Big Lake school district.
- Total project costs are \$28.2 million.
- Total construction costs are \$23.9 million.
- Taxable materials costs are \$11.3 million.
- It is assumed that all refunds will be claimed and paid in fiscal year 2026 based on the project timelines provided.

Minnesota Department of Revenue  
Tax Research Division  
[https://www.revenue.state.mn.us/  
revenue-analyses](https://www.revenue.state.mn.us/revenue-analyses)

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