

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 69

(SENATE AUTHORS: MATHEWS)

DATE
01/16/2025

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1A bill for an act

1.2relating to taxation; sales and use; providing a refundable construction exemption

1.3for Big Lake Public School District.

1.4BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5Section 1. **BIG LAKE INDEPENDENT SCHOOL DISTRICT; REFUNDABLE**

1.6**SALES AND USE TAX EXEMPTION FOR CONSTRUCTION MATERIALS.**

1.7Subdivision 1. **Exemption; refund.** (a) Materials and supplies used or consumed in and

1.8equipment incorporated into the construction and renovation projects for Big Lake Liberty

1.9Elementary School, Big Lake Independence Elementary School, Big Lake Middle School,

1.10and Big Lake High School in Independent School District No. 727, Big Lake, are exempt

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

1.12supplies, and equipment are purchased after December 31, 2021, and before January 1,

1.132025.

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). Refunds

1.17for eligible purchases must not be issued until after June 30, 2025.

1.18Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1

1.19is appropriated from the general fund to the commissioner of revenue.

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

1.21made after December 31, 2021, and before January 1, 2025.