

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 70

(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 Becker Public School District.

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

1.5Section 1. **BECKER PUBLIC SCHOOL DISTRICT; SALES TAX EXEMPTION**

1.6**FOR CONSTRUCTION MATERIALS.**

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

1.8incorporated into, the construction and renovation projects for Becker Early Childhood,

1.9Becker Primary School, Becker Intermediate School, Becker Middle School, Becker High

1.10School, Becker Transportation Building, and the Becker Multi-Purpose Athletic Facility in

1.11Independent School District No. 726, Becker Public School District, are exempt from sales

1.12and use tax imposed under Minnesota Statutes, chapter 297A. The exemption under this

1.13subdivision only applies if materials, supplies, and equipment are purchased after December

1.1431, 2021, and before January 1, 2025.

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

1.16297A.62, subdivisions 1 and 1a, applied, and then refunded in the same manner provided

1.17for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds

1.18for eligible purchases must not be issued until after June 30, 2025.

1.19Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1

1.20is appropriated from the general fund to the commissioner of revenue.

1.21**EFFECTIVE DATE.** This section is effective retroactively from January 1, 2022, and

1.22applies to sales and purchases made after December 31, 2021, and before January 1, 2025.