

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 945

(SENATE AUTHORS: DAHMS, Weber and Hoffman)

DATE	D-PG	OFFICIAL STATUS
02/03/2025	261	Introduction and first reading Referred to Taxes

1.1A bill for an act

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

1.3materials for certain projects in the Redwood Independent School District.

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

1.5Section 1. **REDWOOD AREA INDEPENDENT SCHOOL DISTRICT;**

1.6**REFUNDABLE SALES AND USE TAX EXEMPTION FOR CONSTRUCTION**

1.7**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 Redwood Valley Elementary in Independent School District No. 2897,

1.11Redwood Falls, are exempt from sales and use tax imposed under Minnesota Statutes,

1.12chapter 297A, if materials, supplies, and equipment are purchased after March 11, 2024,

1.13and before September 9, 2026.

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 retroactively for sales and purchases

1.20made after March 11, 2024, and before September 9, 2026.