

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 1617

(SENATE AUTHORS: HAUSCHILD)

DATE
02/20/2025

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

- 1.1 A bill for an act
- 1.2 relating to taxation; sales and use; providing a refundable exemption for
- 1.3 construction materials for certain projects in Cook County schools.
- 1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5 Section 1. **COOK COUNTY SCHOOLS; SALES TAX EXEMPTION FOR**
- 1.6 **CONSTRUCTION MATERIALS.**
- 1.7 Subdivision 1. **Exemption; refund.** (a) Materials and supplies used in and equipment
- 1.8 incorporated into the construction, reconstruction, upgrade, expansion, renovation, or
- 1.9 remodeling of the following projects at Independent School District No. 166, Cook County,
- 1.10 are exempt from sales and use tax imposed under applicable statutes if materials, supplies,
- 1.11 and equipment are purchased after May 31, 2025, and before January 1, 2028:
- 1.12 (1) a new secure main entrance, school office area, auxiliary gym, fitness center, activities
- 1.13 entrance, and additional locker rooms;
- 1.14 (2) renovations and updates to the main commons area, cafeteria, bathrooms, locker
- 1.15 rooms, classrooms, hallways, windows and doors, sidewalks, asphalt, and the outdoor
- 1.16 playground area; and
- 1.17 (3) updates to HVAC, lighting, security, and PA systems.
- 1.18 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
- 1.19 297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
- 1.20 for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).
- 1.21 Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1
- 1.22 is appropriated from the general fund to the commissioner of revenue.

- 2.1
- EFFECTIVE DATE.** This section is effective for sales and purchases made after May
- 2.2
- 31, 2025, and before January 1, 2028.