

SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION

S.F. No. 1917

(SENATE AUTHORS: FARNSWORTH)

| DATE       | D-PG | OFFICIAL STATUS                                     |
|------------|------|-----------------------------------------------------|
| 02/27/2025 | 559  | Introduction and first reading<br>Referred to Taxes |

1.1A bill for an act

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

1.3construction materials for certain projects for Aitkin Public Schools.

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

1.5Section 1. AITKIN PUBLIC SCHOOLS; SALES TAX EXEMPTION FOR

1.6CONSTRUCTION MATERIALS.

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

1.8incorporated into the construction, reconstruction, upgrade, expansion, renovation, or

1.9remodeling of the following projects in the Aitkin Public School District are exempt from

1.10sales and use tax under Minnesota Statutes, chapter 297A, if the materials, supplies, and

1.11equipment are purchased after May 31, 2025, and before January 1, 2028:

1.12(1) a prekindergarten through grade 6 elementary school;

1.13(2) a bus transportation facility;

1.14(3) a community wellness center; and

1.15(4) a high school.

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

1.17297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided

1.18for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds

1.19must not be issued until after June 30, 2025.

1.20Subd. 2. Appropriation. The amount required to pay the refunds under subdivision 1

1.21is 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.