

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 3076

(SENATE AUTHORS: JOHNSON)

DATE	D-PG	OFFICIAL STATUS
03/27/2025	1107	Introduction and first reading 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 in Independent School District No. 561,

1.4Goodridge.

1.5BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6Section 1. INDEPENDENT SCHOOL DISTRICT NO. 561, GOODRIDGE; SALES

1.7TAX EXEMPTION FOR CONSTRUCTION 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 relating to the following projects in Independent School District No. 561,

1.11Goodridge, are exempt from sales and use tax under Minnesota Statutes, chapter 297A,

1.12provided that the materials, supplies, and equipment are purchased after December 31, 2024,

1.13and before January 1, 2027:

1.14(1) renovations to the prekindergarten through grade 12 school building; and

1.15(2) construction of a new gymnasium, commons, classrooms, locker rooms, restrooms,

1.16a weight room, a career and technical education classroom, and a secure front entrance.

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

1.18297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided

1.19for projects under Minnesota Statutes, section 297A.75, except that the applicant must be

1.20the governmental entity that owns or contracts for the project. Refunds for eligible purchases

1.21must not be issued until after June 30, 2025.

- 2.1 Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1
- 2.2 is appropriated from the general fund to the commissioner of revenue.
- 2.3 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
- 2.4 made after December 31, 2024, and before January 1, 2027.