

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 3114

(SENATE AUTHORS: UTKE)

DATE	D-PG	OFFICIAL STATUS
04/01/2025	1244	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 projects in Independent School District No. 186, Pequot Lakes.

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

1.5Section 1. INDEPENDENT SCHOOL DISTRICT NO. 186, PEQUOT LAKES;

1.6SALES TAX EXEMPTION FOR CONSTRUCTION MATERIALS.

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

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

1.9or remodeling relating to the following projects in Independent School District No. 186,

1.10Pequot Lakes, are exempt from sales and use tax under Minnesota Statutes, chapter 297A,

1.11provided that the materials, supplies, and equipment are purchased after December 31, 2025,

1.12and before January 1, 2037:

1.13(1) an addition and improvements to Eagle View Elementary School;

1.14(2) an addition and improvements to Pequot Lakes Middle School;

1.15(3) an addition and improvements to Pequot Lakes High School; and

1.16(4) improvements to outdoor facilities.

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.

- 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 for sales and purchases made after
- 2.4 December 31, 2025, and before January 1, 2037.