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State of Minnesota
HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. **1833**

03/03/2025 Authored by Kresha
The bill was read for the first time and referred to the Committee on Taxes

- 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 for Aitkin Public Schools.
- 1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5 Section 1. AITKIN PUBLIC 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 in the Aitkin Public School District are exempt from
- 1.10 sales and use tax under Minnesota Statutes, chapter 297A, if the materials, supplies, and
- 1.11 equipment 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
- 1.17 297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
- 1.18 for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds
- 1.19 must not be issued until after June 30, 2025.
- 1.20 Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1
- 1.21 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.