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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 520

02/13/2025 Authored by Mekeland
The bill was read for the first time and referred to the Committee on Taxes

A bill for an act

relating to taxation; sales and use; providing a refundable construction exemption for Becker Public School District.

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

Section 1. **BECKER PUBLIC SCHOOL DISTRICT; SALES TAX EXEMPTION FOR CONSTRUCTION MATERIALS.**

Subdivision 1. **Exemption; refund.** (a) Materials and supplies used in, and equipment incorporated into, the construction and renovation projects for Becker Early Childhood, Becker Primary School, Becker Intermediate School, Becker Middle School, Becker High School, Becker Transportation Building, and the Becker Multi-Purpose Athletic Facility in Independent School District No. 726, Becker Public School District, are exempt from sales and use tax imposed under Minnesota Statutes, chapter 297A. The exemption under this subdivision only applies if materials, supplies, and equipment are purchased after December 31, 2021, and before January 1, 2025.

(b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section 297A.62, subdivisions 1 and 1a, applied, and then refunded in the same manner provided for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds for eligible purchases must not be issued until after June 30, 2025.

Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1 is appropriated from the general fund to the commissioner of revenue.

EFFECTIVE DATE. This section is effective retroactively from January 1, 2022, and applies to sales and purchases made after December 31, 2021, and before January 1, 2025.