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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 822

02/17/2025 Authored by Olson and Fogelman
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 exemption for construction materials used in certain projects in Martin County West Independent School District.

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

Section 1. **MARTIN COUNTY WEST INDEPENDENT SCHOOL DISTRICT; SALES AND USE TAX EXEMPTION FOR CONSTRUCTION MATERIALS.**

Subdivision 1. **Exemption; refund.** (a) Materials and supplies used or consumed in and equipment incorporated into the construction of a new prekindergarten through grade 12 school building in Independent School District No. 2448, Martin County West, are exempt from sales and use tax imposed under Minnesota Statutes, chapter 297A, if the materials, supplies, and equipment are purchased after September 30, 2025, and before January 1, 2027.

(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).

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 for sales and purchases made after September 30, 2025, and before January 1, 2027.