

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 5

(SENATE AUTHORS: UTKE)

DATE	D-PG	OFFICIAL STATUS
01/16/2025	59	Introduction and first reading Referred to Taxes

1.1

A bill for an act

1.2

relating to taxation; sales and use; providing a refundable exemption for certain

1.3

construction materials purchased for Browerville Public Schools.

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

1.5

Section 1. **BROWERVILLE PUBLIC SCHOOLS; SALES TAX EXEMPTION FOR**

1.6

CONSTRUCTION MATERIALS.

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Subdivision 1. **Exemption; refund.** (a) Materials and supplies used in and equipment

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incorporated into the following projects in Independent School District No. 787, Browerville

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Public Schools, are exempt from sales and use tax imposed under Minnesota Statutes,

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chapter 297A, if the materials, supplies, and equipment are purchased after December 1,

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2023, and before January 1, 2026:

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

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(2) construction of a new gymnasium, classrooms, locker rooms, a wrestling and weight

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room, offices, and a stage.

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

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297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided

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for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds

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for eligible purchases must not be issued until after June 30, 2025.

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Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1

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is appropriated from the general fund to the commissioner of revenue.

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EFFECTIVE DATE. This section is effective retroactively for sales and purchases

1.22

made after December 31, 2023, and before January 1, 2026.