

SENATE
STATE OF MINNESOTA
NINETY-THIRD SESSION

S.F. No. 4978

(SENATE AUTHORS: DRAHEIM)

DATE	D-PG	OFFICIAL STATUS
03/14/2024	12267	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 materials for a new school building in the Le Sueur-Henderson School

1.4District.

1.5BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6Section 1. LE SUEUR-HENDERSON SCHOOL DISTRICT; SALES TAX

1.7EXEMPTION FOR CONSTRUCTION MATERIALS.

1.8Subdivision 1. **Exemption; refund.** (a) Materials and supplies used in and equipment

1.9incorporated into the construction of a new elementary school in Independent School District

1.10No. 2397, Le Sueur-Henderson, are exempt from sales and use tax imposed under Minnesota

1.11Statutes, chapter 297A, if materials, supplies, and equipment are purchased after May 31,

1.122023, and before January 1, 2025.

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

1.14297A.62, subdivision 1, applied and then refunded in the same manner provided for projects

1.15under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds for eligible

1.16purchases must not be issued until after June 30, 2024.

1.17Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1

1.18is appropriated from the general fund to the commissioner of revenue.

1.19EFFECTIVE DATE. This section is effective retroactively for sales and purchases

1.20made after May 31, 2023, and before January 1, 2025.