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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 4892

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.

1.4 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.**

1.7 Subdivision 1. Exemption; refund. (a) Materials and supplies used in and equipment
1.8 incorporated into the following projects in Independent School District No. 787, Browerville
1.9 Public Schools, are exempt from sales and use tax imposed under Minnesota Statutes,
1.10 chapter 297A, if the materials, supplies, and equipment are purchased after January 1, 2024,
1.11 and before December 31, 2025:

- 1.12 (1) renovations to the prekindergarten through grade 12 school building; and
- 1.13 (2) construction of a new gymnasium, classrooms, locker rooms, a wrestling and weight
1.14 room, offices, and a stage.

1.15 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
1.16 297A.62, subdivision 1, applied and then refunded in the same manner provided for projects
1.17 under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds for eligible
1.18 purchases must not be issued until after June 30, 2024.

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

1.21 EFFECTIVE DATE. This section is effective retroactively for sales and purchases
1.22 made after January 1, 2024, and before December 31, 2025.