

**SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION**

S.F. No. 152

(SENATE AUTHORS: WEBER and Dahms)

DATE
01/16/2025

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; sales and use; providing a refundable exemption for
1.3 construction materials used in certain projects in the Adrian Independent School
1.4 District.

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

1.6 Section 1. **ADRIAN INDEPENDENT SCHOOL DISTRICT; SALES AND USE TAX**
1.7 **EXEMPTION FOR CONSTRUCTION MATERIALS.**

1.8 Subdivision 1. Exemption; refund. (a) Materials and supplies used or consumed in and
1.9 equipment incorporated into the construction, reconstruction, upgrade, expansion, renovation,
1.10 or remodeling of the following projects in Independent School District No. 511, Adrian,
1.11 are exempt from sales and use tax imposed under Minnesota Statutes, chapter 297A, if the
1.12 materials, supplies, and equipment are purchased after March 31, 2024, and before September
1.13 1, 2025:

1.14 (1) secondary building roofing;

1.15 (2) elementary building roofing;

1.16 (3) playground remodel;

1.17 (4) retaining walls; and

1.18 (5) general maintenance, including plumbing work with bathroom and locker room
1.19 remodels and window replacements.

1.20 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
1.21 297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
1.22 for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

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

2.3 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
2.4 made after March 31, 2024, and before September 1, 2025.