

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

**S.F. No. 156**

(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 Round Lake-Brewster  
1.4 Independent School District.

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

1.6 Section 1. **ROUND LAKE-BREWSTER INDEPENDENT SCHOOL DISTRICT;**  
1.7 **SALES AND USE TAX 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 of a three-story school building in Independent  
1.10 School District No. 2907, Round Lake-Brewster, are exempt from sales and use tax imposed  
1.11 under Minnesota Statutes, chapter 297A, if the materials, supplies, and equipment are  
1.12 purchased after December 31, 2023, and before September 1, 2026.

1.13 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section  
1.14 297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided  
1.15 for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

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

1.18 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases  
1.19 made after December 31, 2023, and before September 1, 2026.