

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

**S.F. No. 159**

(SENATE AUTHORS: WEBER and Dahms)

DATE  
01/16/2025

D-PG

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 Worthington Independent  
1.4 School District.

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

1.6 Section 1. **WORTHINGTON INDEPENDENT SCHOOL DISTRICT; SALES AND**  
1.7 **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, reconstruction, upgrade, expansion, renovation,**  
1.10 **or remodeling of the following projects in Independent School District No. 518, Worthington,**  
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 April 30, 2020, and before January**  
1.13 **1, 2028:**

1.14 **(1) construction of a new grades 3 through 5 intermediate school building;**

1.15 **(2) construction of a new community education building to serve early childhood, adult**  
1.16 **basic education, and the Nobles County Integration Collaborative programs;**

1.17 **(3) construction of a new storage facility to serve the Worthington Intermediate School,**  
1.18 **Worthington Learning Center and gymnastics facility, and Worthington Community**  
1.19 **Education building;**

1.20 **(4) reconstruction and replacement of the parking lot at the Worthington Middle School;**

1.21 **(5) construction of an addition to the Worthington High School and remodeling of**  
1.22 **existing space and expansion of core areas;**

- 2.1 (6) construction of a new ice arena with associated event space;
- 2.2 (7) installation of a turf football field at the Worthington Middle School;
- 2.3 (8) demolition of the former West Elementary building and construction of sports fields
- 2.4 with associated parking;
- 2.5 (9) reconstruction of Trojan Field and associated facilities; and
- 2.6 (10) improvements to the Worthington Learning Center and gymnastics facility.
- 2.7 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
- 2.8 297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
- 2.9 for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).
- 2.10 Notwithstanding Minnesota Statutes, section 289A.40, claims for refunds for sales and
- 2.11 purchases made after April 30, 2020, and before October 1, 2021, may be filed until January
- 2.12 1, 2025.
- 2.13 Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1
- 2.14 is appropriated from the general fund to the commissioner of revenue.
- 2.15 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
- 2.16 made after April 30, 2020, and before January 1, 2028.