

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

S.F. No. 4350

(SENATE AUTHORS: GREEN)

DATE
02/29/2024

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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 for certain projects in the Cass Lake-Bena Independent
1.4 School District.

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

1.6 Section 1. **CASS LAKE-BENA INDEPENDENT SCHOOL DISTRICT;**
1.7 **REFUNDABLE SALES AND USE TAX EXEMPTION FOR CONSTRUCTION**
1.8 **MATERIALS.**

1.9 Subdivision 1. **Exemption; refund.** (a) Materials and supplies used or consumed in and
1.10 equipment incorporated into the construction and equipping of a new elementary school,
1.11 and the construction of improvements to repurpose and remodel the existing elementary
1.12 school facility for use as an early childhood and preschool site, alternative learning center,
1.13 and district service center in Independent School District No. 115, Cass Lake-Bena, are
1.14 exempt from sales and use tax imposed under Minnesota Statutes, chapter 297A, if materials,
1.15 supplies, and equipment are purchased after, and before

1.16 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
1.17 297A.62, subdivision 1, applied and then refunded in the same manner provided for projects
1.18 under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).

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 the day following final enactment.