

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

S.F. No. 48

(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 Russell Tyler Ruthton
1.4 Independent School District.

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

1.6 Section 1. **RUSSELL TYLER RUTHTON 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 prekindergarten through grade 12 school
1.10 building and athletic field in Independent School District No. 2902, Russell Tyler Ruthton,
1.11 are exempt from sales and use tax imposed under Minnesota Statutes, chapter 297A, if the
1.12 materials, supplies, and equipment were purchased after December 31, 2019, and before
1.13 January 1, 2024.

1.14 (b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section
1.15 297A.62, subdivisions 1 and 1a, applied and then refunded in the same manner provided
1.16 for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).
1.17 Notwithstanding Minnesota Statutes, section 289A.40, claims for refunds for sales and
1.18 purchases made after December 31, 2019, and before January 1, 2022, may be filed until
1.19 January 1, 2026.

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

1.22 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
1.23 made after December 31, 2019, and before January 1, 2024.