

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

**S.F. No. 4840**

(SENATE AUTHORS: MATHEWS)

DATE  
03/11/2024

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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 construction exemption  
1.3 for Big Lake Public School District.

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

1.5 Section 1. **BIG LAKE INDEPENDENT SCHOOL DISTRICT; REFUNDABLE**  
1.6 **SALES AND USE TAX EXEMPTION FOR CONSTRUCTION MATERIALS.**

1.7 Subdivision 1. Exemption; refund. (a) Materials and supplies used or consumed in and  
1.8 equipment incorporated into the construction and renovation projects for Big Lake Liberty  
1.9 Elementary School, Big Lake Independence Elementary School, Big Lake Middle School,  
1.10 and Big Lake High School in Independent School District No. 727, Big Lake, are exempt  
1.11 from sales and use tax imposed under Minnesota Statutes, chapter 297A, if the materials,  
1.12 supplies, and equipment are purchased after December 31, 2021, and before January 1,  
1.13 2025.

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

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

1.19 EFFECTIVE DATE. This section is effective retroactively for sales and purchases  
1.20 made after December 31, 2021, and before January 1, 2025.