

Senate Counsel, Research, and Fiscal Analysis

Tom Bottem, Director

Minnesota Senate Building
95 University Ave. W. Suite 3300
ST. PAUL, MN 55155-1800
(651) 296-4791
www.senate.mn/scrfa

Senate

State of Minnesota

**S.F. No. 262 – Construction materials sales tax exemption for
Marshall school district buildings**

Author: Senator Gary H. Dahms

Prepared by: Nora Pollock, Senate Counsel (651/297-8066)

Date: February 3, 2021

This bill provides an upfront sales tax exemption for materials, supplies, and equipment used in the construction of a new elementary school building and remodeling of existing school buildings in Independent School District 41 in Marshall. The materials, supplies, and equipment must have been purchased after May 1, 2019, and before January 1, 2022. Effective retroactively from May 1, 2019.