



SALES AND USE TAX
Le Sueur-Henderson School District

March 28, 2024

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of H.F. 4919 (Pfarr) / S.F. 4978 (Draheim)

	Fund Impact			
	<u>F.Y. 2024</u>	<u>F.Y. 2025</u>	<u>F.Y. 2026</u>	<u>F.Y. 2027</u>
			(000's)	
General Fund	\$0	\$0	(\$880)	\$0
Natural Resources and Arts Funds	<u>\$0</u>	<u>(\$0)</u>	<u>(\$50)</u>	<u>\$0</u>
Total- All Funds	\$0	\$0	(\$930)	\$0

Effective retroactively for purchases made after May 31, 2023, and before January 1, 2025.

EXPLANATION OF THE BILL

The bill would exempt materials, supplies, and equipment used in the construction of new elementary school in ISD 2397. The exemption would be administered as a refund and apply to purchases made after May 31, 2023, and before January 1, 2025.

REVENUE ANALYSIS DETAIL

- Information for the estimates was provided by a representative of Le Sueur-Henderson School District.
- Total construction costs for materials, supplies, and equipment are estimated to be \$13.5 million.
- It is assumed that all refunds will be filed and paid in fiscal year 2026.

Minnesota Department of Revenue
Tax Research Division
[https://www.revenue.state.mn.us/
revenue-analyses](https://www.revenue.state.mn.us/revenue-analyses)

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