



**SALES AND USE TAX
Browerville Public School District**

February 7, 2025

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F.5 (Utke)

	Fund Impact			
	<u>F.Y. 2026</u>	<u>F.Y. 2027</u>	<u>F.Y. 2028</u>	<u>F.Y. 2029</u>
		(000's)		
General Fund	(\$490)	\$0	\$0	\$0
Natural Resources and Arts Funds	<u>(\$30)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total- All Funds	(\$520)	\$0	\$0	\$0

Effective for purchases made after December 1, 2023 and before January 1, 2026.

EXPLANATION OF THE BILL

The bill would exempt materials, supplies, and equipment used in the renovations to the prekindergarten through grade 12 school building, construction of a new gymnasium, classrooms, locker rooms, wrestling and weight room, offices and a stage. The exemption would be administered as a refund and apply to purchases made after December 1, 2023 and before January 1, 2026.

REVENUE ANALYSIS DETAIL

- Information for the estimates was provided by a representative of ISD 787.
- Total construction costs for materials, supplies, and equipment are estimated to be \$7.4 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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