

February 10, 2025

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 152 (Weber) As Proposed to be Amended (SCS0152A-1)

	Fund Impact			
	F.Y. 2026	F.Y. 2027	F.Y. 2028	F.Y. 2029
	(000's)			
General Fund	\$0	(\$70)	(\$70)	\$0
Natural Resources and Arts Funds	\$0	(negl.)	(negl.)	\$0
Total – All Funds	\$0	(\$70)	(\$70)	\$0

Effective retroactively for sales and purchases made after March 31, 2024 and before April 1, 2027.

EXPLANATION OF THE BILL

The bill would exempt materials and supplies used or consumed in and equipment incorporated into the roofs on the elementary and secondary school buildings in the Adrian Independent School District, No. 511. The exemption would be administered as a refund.

REVENUE ANALYSIS DETAIL

- The estimate is based on project information provided by Adrian School District.
- The total project cost is estimated to be \$5.5 million.
- The total cost of materials is estimated to be \$2.2 million.
- The project began in 2024 and complete in 2027. The distribution of expected refund claims is assumed based on the project timeline.

Minnesota Department of Revenue
Tax Research Division
<https://www.revenue.state.mn.us/revenue-analyses>