

February 10, 2025

|   |            |           |
|---|------------|-----------|
|   | <b>Yes</b> | <b>No</b> |
| <b>DOR Administrative Costs/Savings</b> |            | <b>X</b>  |

Department of Revenue

Analysis of S.F. 153 (Weber) As Proposed to be Amended (SCS0153-A2)

|                                  | <b>Fund Impact</b>      |                         |                         |                         |
|----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|                                  | <b><u>F.Y. 2026</u></b> | <b><u>F.Y. 2027</u></b> | <b><u>F.Y. 2028</u></b> | <b><u>F.Y. 2029</u></b> |
|                                  | (000's)                 |                         |                         |                         |
| General Fund                     | \$0                     | (\$390)                 | \$0                     | \$0                     |
| Natural Resources and Arts Funds | <u>\$0</u>              | <u>(\$20)</u>           | <u>\$0</u>              | <u>\$0</u>              |
| Total- All Funds                 | \$0                     | (\$410)                 | \$0                     | \$0                     |

Effective retroactively for purchases made after December 31, 2023 and before January 1, 2027.

**EXPLANATION OF THE BILL**

The bill would exempt materials, supplies, and equipment used in the construction, reconstruction, upgrade, expansion, renovation or remodeling of several projects in Edgerton Independent School District. The exemption would be administered as a refund and apply to purchases made after December 31, 2023 and before January 1, 2027. The projects are as follows.

- a. New 3's and 4's preschool classrooms
- b. A new elementary music classroom
- c. A new band room
- d. Administrative office relocation and addition with a secure entrance
- e. New gymnasium with improved community access
- f. New locker rooms to include a storm shelter
- g. Updated and increased new parking with site drainage
- h. Modifications to current band room to allow for increased office space
- i. Modification to current office space

**REVENUE ANALYSIS DETAIL**

- Information for the estimates was provided by a representative of ISD 581.
- Total construction costs for materials, supplies, and equipment are estimated to be \$6 million.
- It is assumed that all refunds will be filed and paid in fiscal year 2027

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