

February 10, 2025

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 155 (Weber) As Proposed to be Amended (SCS0155A-1)

	Fund Impact			
	F.Y. 2026	F.Y. 2027	F.Y. 2028	F.Y. 2029
	(000's)			
General Fund	\$0	(\$370)	(\$370)	\$0
Natural Resources and Arts Funds	\$0	(\$20)	(\$20)	\$0
Total – All Funds	\$0	(\$390)	(\$390)	\$0

Effective for sales and purchases made after September 30, 2025 and before January 1, 2028.

EXPLANATION OF THE BILL

The bill would exempt materials and supplies used in and equipment incorporated into the construction of outdoor athletic complex improvements, locker room remodel, gymnastics and wrestling space, and performing arts centers in the Windom Independent School District, No. 177. The exemption would be administered as a refund.

REVENUE ANALYSIS DETAIL

- The estimate is based on project information provided by Windom School District.
- The total project cost is estimated to be \$22.5 million.
- The total cost of materials is estimated to be \$11.5 million.
- The project will begin in 2026 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>