

February 10, 2025

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 160 (Weber) as Proposed to be Amended (scs0160a-1)

	Fund Impact			
	F.Y. 2026	F.Y. 2027	F.Y. 2028	F.Y. 2029
	(000's)			
General Fund	(\$670)	(\$670)	\$0	\$0
Natural Resources and Arts Funds	(\$40)	(\$40)	\$0	\$0
Total – All Funds	(\$710)	(\$710)	\$0	\$0

Effective for sales and purchases made after May 31, 2025, and before June 1, 2027.

EXPLANATION OF THE BILL

The bill would exempt Materials and supplies used or consumed in and equipment incorporated into the construction of a new prekindergarten through grade 12 school building in Independent School District No. 2448. The exemption would be administered as a refund and apply to purchases made after May 31, 2025, and before June 1, 2027.

REVENUE ANALYSIS DETAIL

- The estimate is based on project information provided by Martin County West School District.
- The total project cost is estimated to be \$51.7 million.
- The total cost of materials is estimated to be \$20.7 million.
- The project will begin in June 2025 and complete in June 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>