

April 4, 2025

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of H.F. 2823 (Burkel) / S.F. 3076 (Johnson)

	<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	(\$280)	(\$280)	\$0	\$0
Natural Resources and Arts Funds	<u>(\$20)</u>	<u>(\$20)</u>	<u>\$0</u>	<u>\$0</u>
Total – All Funds	(\$300)	(\$300)	\$0	\$0

Effective retroactively for sales and purchases made after December 31, 2024, and before January 1, 2027.

## EXPLANATION OF THE BILL

The bill would exempt materials and supplies used in and equipment incorporated into the renovations to the prekindergarten through grade 12 school building and construction of a new gymnasium, commons, classrooms, locker rooms, restrooms, weight room, a career and technical education classroom, and a secure front entrance in the Goodridge Independent School District, No. 561. The exemption would be administered as a refund.

## REVENUE ANALYSIS DETAIL

- The estimate is based on project information provided by Goodridge School District.
- The total project cost is estimated to be \$17.5 million.
- The total cost of materials is estimated to be \$8.5 million.
- The project will begin in 2025 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](https://www.revenue.state.mn.us/revenue-analyses)

hf2823(sf3076) Goodridge SD construction exemption\_1 / awh