

April 24, 2026

	Yes	No
DOR Administrative Costs/Savings		X

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

	Fund Impact			
	<u>F.Y. 2026</u>	<u>F.Y. 2027</u>	<u>F.Y. 2028</u>	<u>F.Y. 2029</u>
	(000's)			
General Fund	\$0	(\$550)	\$0	\$0
Natural Resources and Arts Funds	<u>\$0</u>	<u>(\$30)</u>	<u>\$0</u>	<u>\$0</u>
Total – All Funds	\$0	(\$580)	\$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 be completed 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>