Proposed Resolution Submission Form

Full name Becker Public School District

Title/Position Other School Board Members

Phone number 763-261-4502

Email address jschmidt@isd726.org or you can contact any board member.

Full name of School District and District Number Click or tap here to enter text.
- ☐ **This resolution is submitted by an individual school board member.**
- ☐ **This resolution is submitted pending the support of the School Board.**
- ☒ **This resolution is submitted with the support of the School Board.**

BE IT RESOLVED, MSBA URGES THE LEGISLATURE TO (please clearly and concisely state the action you would like the Legislature to take):
Eliminate sales tax on construction projects for schools.

Exemption; refund.
a. **Materials and supplies used in and equipment incorporated into construction and renovation projects for MN Public Schools, are exempt from sales and use tax imposed under Minnesota Statutes, Chapter 297A. The exemption under this subdivision only applies if materials, supplies, and equipment are purchased after December 31, 2021 and later.**
b. **The tax must be imposed and collected as if the rate under Minnesota Statues, section 297A.62, subdivision 1, applied, and then refunded in the same manner provided for projects under Minnesota Statutes, section 297A.75, subdivision 1, clause (17).**
   a. **Appropriation. The amount required to pay the refunds under subdivision 1 is appropriated from the general fund to the commissioner of revenue.**

DESCRIBE THE PROBLEM:

Schools are a public governmental entity. Due to this, they are paid using tax dollars, therefore there are no sales taxes paid by these agencies, with this one exception. It doesn't make sense that public school districts would pay a tax by using tax dollars.

EXPLAIN WHY THIS IS A PROBLEM:
Why would a public entity be forced to pay a tax using tax dollars.

PROVIDE SUPPORTING DOCUMENTATION:
Schools have been individually approved for this in the past. It should be universal:
https://www.revisor.mn.gov/bills/text.php?number=SF500&version=latest&session=ls93&session_year=2023&session_number=0

For MSBA Staff Use Only:

Date Received: Click or tap to enter a date.

File Name: Click or tap here to enter text.

Recommendation: Choose an item.

Present Policies: Click or tap here to enter text.