

Subject Iron Range area; school building refundable construction exemptions

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Summary

Provides a retroactive, refundable sales tax exemption on materials and supplies used in and equipment incorporated into the following projects:

- Chisolm Public Schools: construction and renovation of Chisolm Elementary School, Chisolm High School, and Vaughan Steffensrud School in ISD No. 695 (purchases made December 31, 2021, and before January 1, 2025);
- Duluth Public Schools: construction of an administrative and transportation facility in ISD No. 709 (purchases made after June 30, 2021, and before January 1, 2025);
- Ely Public Schools: construction and renovation of an elementary school and high school in ISD No. 696 (purchases made after May 1, 2019, and before January 1, 2024);
- Hibbing Public Schools: construction of an Early Childhood Family Education Center and improvements to an athletic facility in ISD No. 701 (purchases made after May 1, 2019, and before January 1, 2025);
- Nashwauk-Keewatin Public Schools: construction of a new school building and attached community wellness center in ISD No. 319 (purchases made after December 31, 2021, and before January 1, 2025);
- Northland Learning Center: renovations and a new addition to the James Madison building in ISD No. 6076 (purchases made after December 31, 2021, and before January 1, 2025);
- Northern Lights Academy: construction of a new addition and renovations to the Northern Lights Academy Cooperative in ISD No. 6096 (purchases made after December 31, 2021, and before January 1, 2025); and
- Rock Ridge Public Schools: new elementary school buildings in ISD No. 2909 (purchases made after May 1, 2019, and before January 1, 2024).

The tax is paid at the time of purchase and cities must apply for a refund.