

**Subject** Construction materials sales tax exemption for Aitkin Public School District

**Authors** Kresha

**Analyst** Sean Williams

**Date** March 26, 2025

## Summary

The bill establishes a sales tax exemption for certain construction materials purchased by Aitkin Public Schools. The exemption applies to materials, supplies, and equipment related to the following projects:

- a prekindergarten through grade 6 elementary school;
- a bus transportation facility;
- a community wellness center; and
- a high school.

The exemption would be administered as a sales tax refund to the district, and applies to sales and purchases made between May 31, 2025, and January 1, 2028.