

February 18, 2025

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 1155 (Anderson) / H.F. 148 (McDonald)

	Fund Impact			
	F.Y. 2026	F.Y. 2027	F.Y. 2028	F.Y. 2029
		(000's)		
General Fund	(\$190)	\$0	\$0	\$0
Natural Resources and Arts Funds	(\$10)	\$0	\$0	\$0
Total- All Funds	\$200	\$0	\$0	\$0

Effective retroactively for purchases made after November 30, 2023, and before January 1, 2026.

EXPLANATION OF THE BILL

The bill would exempt materials, supplies, and equipment used in the construction, reconstruction upgrade, expansion, renovation, or remodeling of an ice rink in the city of Delano from the sales and use tax. The exemption would be administered as a refund and apply to purchases made after November 30, 2023, and before January 1, 2026.

REVENUE ANALYSIS DETAIL

- Information for the estimates was provided by a representative of the city of Delano.
- The total project cost is estimated to be \$7.2 million.
- Total construction costs for materials, supplies, and equipment are estimated to be \$2.9 million and the project is expected to be complete by June 2025.
- It is assumed that all refunds will be filed and paid in fiscal year 2026.

Minnesota Department of Revenue
Tax Research Division
<https://www.revenue.state.mn.us/revenue-analyses>