

**Subject** Construction sales tax exemption; Maple Grove

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## Summary

Provides a refundable sales tax exemption on materials and supplies used in and equipment incorporated into the construction, reconstruction, upgrade, expansion, or remodeling of the North Metro Regional Public Safety Training Facility in Maple Grove, provided the purchases occur after August 31, 2021, and before December 31, 2023. The tax is paid at the time of purchase and the city must apply for a refund.