

**Subject** North Metro Range; public safety facility refundable construction exemption

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**Date** January 30, 2023

## Summary

Provides a retroactive, refundable sales tax exemption on materials and supplies used in and equipment incorporated into construction of the North Metro Regional Public Safety Training Facility in the city of Maple Grove, provided the purchases occur after August 31, 2021, and before January 1, 2024.

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