

Subject Spring Grove; construction and capital equipment exemption

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Summary

Provides a retroactive, refundable sales tax exemption for the following items used to repair, replace, or otherwise recover from damage caused by a fire in the city of Spring Grove:

- materials and supplies used in and equipment incorporated into the construction or replacement of real property; and
- capital equipment purchased to replace destroyed equipment.

Purchases must be made after December 22, 2022, and before January 1, 2028.