

Subject Goodridge Public Schools; refundable sales tax exemption for construction materials

Authors Burkel

Analyst Alexandra Haigler

Date April 26, 2026

Summary

This bill provides a retroactive, refundable sales tax exemption on materials and supplies used in and equipment incorporated into the following projects in Independent School District No. 561, Goodridge:

- renovations to the PreK-12 school building; and
- construction of a new gymnasium, and various other related facilities in the school building.

Requires that materials and supplies be purchased after December 31, 2024, and before January 1, 2027. Refunds for eligible purchases must not be issued until after June 30, 2026.