

Subject Red Rock Central and Springfield School Districts; sales tax construction exemptions

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Summary

Provides a retroactive, refundable sales tax exemption on materials and supplies used in and equipment incorporated into the construction of a new school in Independent School District No. 2884, Red Rock Central School District, provided the purchases occur after December 31, 2021, and before July 1, 2025.

Also provides a retroactive, refundable sales tax exemption on materials and supplies used in and equipment incorporated into the construction, renovation, and new additions to schools in Independent School District No. 85, Springfield School District provided the purchases occur after December 31, 2021, and before July 1, 2025.

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