

Subject Construction exemption provided for public safety facilities

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Overview

Provides a refundable sales tax exemption for materials, supplies, and equipment used in constructing or remodeling a fire or police station owned by a local government.

Effective for sales and purchases made after June 30, 2021.

Summary

Section	Description
1	Public safety facilities. Provides a sales tax exemption for supplies and materials used in and equipment incorporated into construction, remodeling, improvement, or expansion of fire and police stations, including their related facilities, owned by a local government.
2	Tax collected. Requires the upfront payment of the tax on items exempt under section 1.
3	Refund; eligible persons. Requires the local government that owns the police or fire station to apply for a refund of tax paid on the exempt items under section 1.
4	Application. Requires the contractor, subcontractor, or builder to provide the local government with information sufficient to file for the refund of tax paid.