

Subject Hibbing; school building refundable construction exemption

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Summary

Provides a retroactive, refundable sales tax exemption on materials and supplies used in and equipment incorporated into the following projects in the city of Hibbing, provided the purchases occur after May 1, 2019, and before January 1, 2022:

- the addition of an early childhood family education center to an elementary school; and
- improvements to the athletic facility in ISD No. 701.

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