

Subject Grand Rapids; civic center refundable construction exemption

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Date February 22, 2021

Summary

Provides a refundable sales tax exemption on materials and supplies used in and equipment incorporated into the improvement of the IRA Civic Center in the city of Grand Rapids, provided the purchases occur after June 30, 2021, and before July 1, 2023.

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