

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 472

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Subject: Sales tax exemption for certain construction materials

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- 1 Construction materials; Windom multipurpose center.** Exempts materials and supplies used in, and fixtures, furnishings, and equipment incorporated into the construction and improvement of the Windom multipurpose center from the sales and use tax. The tax must be paid at the time of the purchase and the city may apply for a refund.
- 2 Effective date.** Effective for purchases made after January 1, 1999 and before June 30, 2000.