

# HOUSE RESEARCH

## Bill Summary

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### Overview

Sales tax exemption for construction materials, supplies, and equipment for a community activity center in the city of Proctor. The exemption applies regardless of whether the items are purchased by the city or by a contractor, subcontractor or builder. Requires that the tax be paid at the time of the sale and the city apply for a refund. Effective for purchases made after August 31, 2000.

### Section

- 1 **Construction materials; Proctor community activity center.** Exempts from sales tax materials, supplies, and equipment used in construction, improvement, or expansion of a community activity center in the city of Proctor. Requires the tax to be paid up-front, with the city applying for a refund using the same mechanism that is used for correctional facilities. Effective for sales after August 31, 2000. This exemption has no expiration date.