

HOUSE RESEARCH

Bill Summary

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Overview

Sales tax exemption for construction materials, supplies, and equipment for an indoor sports and physical education complex in the city of Hermantown. The exemption applies regardless of whether the items are purchased by the city or by a contractor, subcontractor or builder. Effective for purchases made after June 30, 2001.

Section

- 1 **Construction materials; Hermantown community indoor sports and physical education complex.** Exempts from sales tax materials, supplies, and equipment used in the construction of an indoor sports and physical education complex in the city of Hermantown. This is an upfront exemption. Effective for sales after June 30, 2001. This exemption has no expiration date.