

# HOUSE RESEARCH

## Bill Summary

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**Subject:** Sales tax exemption on materials and supplies used for a Yellow Medicine law enforcement and family service center

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### Overview

Sales tax exemption for construction materials, supplies, fixtures, furnishings, and equipment for a Yellow Medicine County law enforcement and family service center. 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 county apply for a refund. Effective for purchases made after June 30, 2000, and before January 1, 2003.

### Section

- 1 **Construction materials; Yellow Medicine County law enforcement.** Exempts from sales tax construction materials and supplies, and furnishings, fixtures, and equipment used in the construction, improvement, or expansion of county law enforcement and family service center in the county of Yellow Medicine. Requires that the tax be paid upfront, with the county applying for the refund. Effective for sales after June 30, 2000, and before January 1, 2003.
- 2 **Tax collected.** Requires that the refund in section 1 be administered in the same way as the current refunds for correctional facilities in section 275A.75.