

HOUSE RESEARCH

Bill Summary

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Authors: Westerberg and others

Subject: Sales tax exemption for materials and supplies used for a city hall and police facility in the city of Blaine

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Overview

Sales tax exemption for construction materials, supplies, and equipment for construction of a city hall and a police department facility in the city of Blaine. 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 June 30, 2000.

Section

- 1 **Construction materials; Blaine city hall and police department facility.** Exempts from sales tax construction materials and supplies, and equipment used in the construction of a city hall and police department facility. Requires that the tax be paid upfront, with the city applying for the refund. Effective for sales after June 30, 2000.
- 2 **Tax collected.** Requires that the refund in section 1 be administered in the same way as the refunds for correctional facilities in section 297A.75.