

HOUSE RESEARCH

Bill Summary

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Subject: Sales tax exemption for building materials for the Princeton fire station

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Overview

Provides a sales tax exemption for materials, supplies and equipment used in the construction of a fire station in the city of Princeton. The exemption applies regardless of whether the items are purchased by the city or by a contractor, subcontractor or builder. The tax is paid at the time of sale and the city must apply for a refund. Effective for purchases made after June 30, 2001. There is no termination date for this exemption.

Section

- 1 **Construction materials; Princeton fire station.** Provides a sales tax exemption for materials, supplies and equipment used in the construction of a fire station in the city of Princeton. Requires that the tax be paid upfront with the city applying for a refund.
- 2 **Tax collected.** Establishes that the refund mechanism for this exemption would be identical to the refund mechanism currently in place for building materials used in constructing correctional facilities.