

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 498

**DATE:** February 26, 2001

**Version:** As Introduced

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**Subject:** Sales tax exemption for materials and supplies used in constructing a police facility and a central maintenance facility in the city of Farmington

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### Overview

Sales tax exemption for construction materials, supplies, and equipment for construction of a police facility and a central maintenance facility in the city of Farmington. 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 April 1, 2001.

### Section

- 1 **Police department; central maintenance facility; city of Farmington.** Exempts from sales tax construction materials and supplies, and equipment used in the construction of a police department facility and a central maintenance facility. Requires that the tax be paid upfront, with the city applying for the refund. Effective for sales after April 1, 2001.
- 2 **Tax collected.** Requires that the refund in section 1 be administered in the same way as the current refund on materials used to build correctional facilities.