

HOUSE RESEARCH

Bill Summary

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Authors: Swapinski and others

Subject: Sales tax exemption for purchases by the Western Lake Superior sanitary district

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Overview

Exempts most purchases made by the Western Lake Superior sanitary district from the sales tax. This would allow the district the same exemption it had prior to 1992. Effective for sales after June 30, 2001.

Section

- 1 **Sales to government.** Allows the Western Lake Superior sanitary district the same sales tax exemption enjoyed by the federal government, school districts, libraries, and publicly owned hospitals and nursing homes.
- 2 **Property exempt from taxation.** Removes the current exception for sales taxes in the Western Lake Superior sanitary district tax exemption statute.