

HOUSE RESEARCH

Bill Summary

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Subject: Sales tax exemption for construction materials used in a crime lab in Bemidji

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Section

- 1 **Construction materials; bureau of criminal apprehension satellite laboratory.** Exempts from sales tax, materials, supplies and equipment used in construction, equipping, improvement, or expansion of a bureau of criminal apprehension laboratory located in the city of Bemidji. Requires the tax to be paid up-front and a refund applied for. The exemption is limited to purchases made after June 30, 2000, and before July 1, 2002.
- 2 **Tax collected.** Requires that the refund provided for in section 1 is administered in the same manner as the current refund for tax paid on construction materials for correctional facilities.