

HOUSE RESEARCH

Bill Summary

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Authors: Holsten and Vandever

Subject: Sales tax exemption for materials and supplies used for the Hugo city hall

Analyst: Pat Dalton, 651-296-7434

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Overview

Sales tax exemption for construction materials, supplies, and equipment for construction of the city hall in the city of Hugo. The exemption applies regardless of whether the items are purchased by the city or by a contractor, subcontractor, or builder. Provides for an upfront exemption. Effective for purchases made after March 1, 2001.

Section

- 1 **Construction materials; Hugo city hall.** Exempts from sales tax construction materials, supplies, and equipment for the construction of the Hugo city hall. Provides that it is an upfront exemption. Effective for sales after March 1, 2001.