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**Authors:** S. Anderson and others

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**Analyst:** Pat Dalton (pat.dalton@house.mn)

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### Overview

Allows the city of Plymouth a sales tax exemption on materials and supplies used in and equipment incorporated into the construction, remodeling, expansion or improvement of an ice arena or other city-owned buildings and facilities. The exemption applies to purchases by contractors, subcontractors, and builders as well as direct purchases by the city. The tax must be paid at the time of purchase and the city must apply for the refund. The total amount of refund that the city may apply for is \$2.5 million. Effective beginning July 1, 2017.