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Provides a retroactive sales tax exemption for the materials and supplies used in and equipment incorporated into a water treatment facility owned by the city of Elko New Market. The exemption applies to purchases by the city and by contractors, subcontractors, and builders made after June 1, 2014 and before June 1, 2016. The city must apply for the refund of taxes paid and the contractor, subcontractors, and builders must provide the city with the information necessary to make the application. Money is appropriated to the commissioner of revenue to pay the refund.