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### Overview

Provides a sales tax exemption, tax increment financing (TIF) rule exception, and an appropriation to pay abatements and other associated costs related to a fire in the city of Mazeppa on March 11, 2018.

#### Section

- 1 Properties destroyed by fire.** Provides a sales tax exemption for reconstruction of the properties affected by the fire in Mazeppa on March 11, 2018. The tax must be paid at the time of purchase and refunded to the property owner. The exemption also covers durable restaurant equipment destroyed in the fire.  
Effective retroactively to purchases made after March 11, 2018, and before January 1, 2021.
- 2 Tax collected.** Requires that the tax be paid on items exempt from sales tax under section 1 and then refunded to the property owner in the same fashion as used for the fire in Madelia in 2017.
- 3 City of Mezeppa, special TIF rule authorization.** Allows the city to use the value of property after the March 11, 2018, fire in certifying the net tax capacity of a TIF district in the area rather than the property value before the fire.  
Effective July 1, 2018, without local approval.

**Section**

- 4**      **Appropriation.** Makes a onetime appropriation in fiscal year 2019 to allow unspecified grants to the city of Mazeppa and to Wabasha County to fund property tax abatements and other costs associated with the March 11, 2018, fire.