

Subject Sales tax exemption for public safety facilities in city of Minnetonka

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Date January 29, 2019

Overview

Allows the city of Minnetonka to claim a refund of up to \$850,000 for sales taxes paid on materials, supplies, and equipment used in the construction, remodeling, or improvement to public safety facilities including related infrastructure at or adjacent to the facility sites in the city.

Summary

Section	Description
1	<p>Public safety facilities.</p> <p>Allows a sales tax exemption on materials, supplies, and equipment used in the construction, remodeling, or improvement to public safety facilities in the city of Minnetonka purchased before January 1, 2021. The exemption applies both to purchases by the city or by a contractor or subcontractor, the tax must be paid at the time the items are purchased, and the city must apply for a refund. The maximum allowed refund under this section is \$850,000.</p> <p>Effective the day after final enactment.</p>
2	<p>Tax collected (refund).</p> <p>Adds the sales taxes paid on materials listed in section 1 to the list of projects for which sales tax refunds may be made.</p> <p>Effective the day after final enactment.</p>
3	<p>Refund; eligible persons.</p> <p>Requires that the city must apply for the refund of sales tax paid under section 1.</p> <p>Effective the day after final enactment.</p>
4	<p>Application.</p> <p>Requires contractors and subcontractors to provide the city with the information it needs to apply for the refund of the sales taxes they paid under section 1.</p>

Section	Description
	Effective the day after final enactment.



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