

**Subject** Sales tax exemption for Mazeppa fire

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## Overview

Provides a refundable sales tax exemption for building materials and supplies, and capital equipment purchased for buildings and equipment destroyed in the March 11, 2018, fire in the city of Mazeppa. Equipment qualifying for this refund include durable equipment used in a restaurant.

## Summary

Section	Description
1	<p><b>Properties destroyed by a fire.</b></p> <p>Provides a refundable sales tax exemption for taxes paid on materials, supplies, and equipment for buildings and equipment destroyed in the March 11, 2018, fire in the city of Mazeppa. Includes durable equipment used in a restaurant for food preparation, storage, and serving in the definition of capital equipment exempt under this provision.</p> <p>Effective retroactively to March 11, 2018, and applies to sales and purchases before January 1, 2022.</p>
2 –4	<p><b>Refunds.</b></p> <p>Provides that the owner of the building and equipment may apply for the refund. Also makes one technical language correction in the existing refund language.</p>