

Subject Sales tax construction exemption for Mendota Heights

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Overview

Provides a retroactive sales tax exemption for construction materials for remodeling and expansion of the fire station in the city of Mendota Heights. Since the project has started the tax is paid on the construction materials upfront and the city applies for a refund of the tax.

Summary

Section	Description
1	<p>Mendota Heights fire station.</p> <p>Allows a sales tax exemption for construction materials, supplies, and equipment in the remodeling and expansion of the fire station in the city. The exemption applies to purchases made by the contractor and subcontractors constructing the facility during the time period of after December 31, 2018, and before January 1, 2021.</p> <p>The tax is paid on the materials at the time of purchase and the city may apply for a refund.</p>
2	<p>Tax collected (refund).</p> <p>Adds taxes collected under section 1 to the list of taxes for which a refund can be made. Because of the clause it was added to in the list of refundable taxes, the entity that can request the refund is the city and the contractor and subcontractors are required to work with the city in order to make sure it has the information needed to make the refund request.</p> <p>Effective the day after final enactment.</p>