

**Subject** Construction exemption for a Dakota County law enforcement facility

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## Overview

Provides a sales tax exemption for construction materials purchased by contractors, subcontractors, and builders of a new Dakota County law enforcement collaboration center. This is an upfront exemption since the construction will begin after June 30, 2019.

Effective the day after final enactment for purchases made after June 30, 2019, and before July 1, 2021.