

**Subject** Construction exemption for public safety facilities

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## Overview

Provides a refundable sales tax exemption for materials, supplies, and equipment used in constructing or remodeling a fire or police station owned by a local government.

## Summary

Section	Description
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| 1 | <p><b>Public safety facilities.</b></p> <p>Provides a sales tax exemption for supplies and materials used in and equipment incorporated into construction, remodeling, or expansion of a fire or police station if owned by a local government; including related facilities. The tax must be paid at the time of the purchase of the goods and refunded as provided in sections 2 - 4.</p> <p>Effective for sales and purchases made after June 30, 2020.</p> |
| 2 | <p><b>Tax collected.</b></p> <p>Requires the upfront payment of the tax on items exempt under section 1.</p> <p>Effective for sales and purchases made after June 30, 2020.</p>  |
| 3 | <p><b>Refund, eligible persons.</b></p> <p>Requires the local government that owns the police or fire station to apply for the taxes paid on the exempt items under section 1.</p> <p>Effective for sales and purchases made after June 30, 2020.</p>  |
| 4 | <p><b>Application.</b></p> <p>Requires the contractor, subcontractor, or builder to provide the local government with the information needed to file for the refund of the tax.</p>  |



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