

**Subject** Sales tax construction exemption for St. Louis Park

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## Overview

Provides a retroactive sales tax exemption for construction materials for the construction, remodeling, expansion, and improvement of an interpretive center and related facilities in the city of St. Louis Park. Since the exemption for the construction materials begins April 1, 2019, the tax is paid upfront and the city applies for a refund of the tax.

## Summary

Section	Description
1	<p><b>Government services facility.</b></p> <p>Allows a sales tax exemption for construction materials, supplies, and equipment in the construction, remodeling, expansion, and improvement of an interpretive center and related facilities in the city. Related facilities include access roads, sidewalks, lighting, and underground utilities on or adjacent to the property and necessary for safe access to the building. The exemption applies to purchases made by the contractor and subcontractors constructing the facility during the time period of after April 1, 2019, 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><b>Tax collected (refund).</b></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>



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