

**Subject** Sales tax exemption for construction of a St. Peter fire station

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## Summary

Provides a refundable sales tax exemption on materials, supplies, and equipment used in construction of a new fire station in the city of St. Peter, provided the purchases occur after July 1, 2020, and before March 1, 2022.

The tax is paid at the time of purchase and the city must apply for a refund. This bill is similar to the exemptions granted to a number of fire stations in the 2019 omnibus tax bill.