

Subject Sales tax exemption for construction of a Crystal police station

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Summary

Provides a refundable sales tax exemption on materials and supplies used in and equipment incorporated into construction of a new police station in the city of Crystal, provided the purchases occur after January 1, 2020, and before June 30, 2023. The exemption is effective retroactively to January 1, 2020. The tax is paid at the time of purchase and city must apply for a refund. Similar to the exemptions granted to a number of public safety facilities in the 2019 omnibus tax bill.