

**Subject** Marshall; elementary school building refundable construction exemption

**Authors** Swedzinski

**Analyst** Alexandra Haigler

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## Summary

Provides a retroactive, refundable sales tax exemption on materials and supplies used in and equipment incorporated into remodeling of an elementary school building in the city of Marshall, provided the purchases occur after May 1, 2019, and before January 1, 2022.

The tax is paid at the time of purchase and city must apply for a refund.