

**Subject** Virginia; public facility refundable construction exemption

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## Summary

Provides a partially-retroactive, refundable sales tax exemption on materials and supplies used in and equipment incorporated into construction of the following projects in the city of Virginia:

- a public safety center and training facility for fire and police departments, provided materials and supplies are purchased after May 1, 2021, and before May 1, 2023; and
- the Miner's Memorial recreation complex and convention center, provided materials and supplies are purchased after May 1, 2020, and before May 1, 2022.

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