

**Subject** Virginia; school building refundable construction exemption

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## Summary

Provides a retroactive, refundable sales tax exemption on materials and supplies used in and equipment incorporated into the construction of two new elementary schools and one high school in the city of Virginia, provided the purchases occur after May 1, 2019, and before January 1, 2024.

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