



Subject Construction sales tax exemption; Itasca County

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Summary

Provides a refundable sales tax exemption on materials and supplies used in and equipment incorporated into the construction, upgrades, and remodeling to the Itasca County courts and courthouse in conjunction with construction of a correctional facility, if materials, supplies, and equipment are purchased after April 30, 2021, and before January 1, 2025. The tax is paid at the time of purchase and the city must apply for a refund.