

**Subject** Woodbury; public improvements refundable construction exemption

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## Summary

Provides a refundable sales tax exemption on materials and supplies used in and equipment incorporated into construction, renovation, or remodeling of the Central Park project in the city of Woodbury, provided the purchases occur after June 30, 2023, and before January 1, 2026.

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