

Subject Red Lake County School District; sales tax 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 a new school in Independent School District No. 2906 in Red Lake County, provided the purchases occur after December 31, 2020, and before January 1, 2026.

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