

**Subject** Browerville Public Schools; refundable sales and use tax exemption for construction materials

**Authors** Wiener

**Analyst** Alexandra Haigler

**Date** April 8, 2024

## Summary

This bill provides a retroactive, refundable sales tax exemption on materials and supplies used in and equipment incorporated into the following projects in ISD No. 787:

- renovations to an existing preK-12 school building; and
- construction of a new gymnasium, classrooms, locker rooms, offices, stage, and weight room.

Requires that materials and supplies be purchased after December 31, 2023, and before January 1, 2026.