

Subject Mazeppa; properties destroyed by fire construction exemption

Authors Jacob

Analyst Alexandra Haigler

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Summary

Extends the expiration of the sales tax exemption for construction materials, building materials, and supplies used in and equipment incorporated into the construction and replacement of real property and capital equipment destroyed in a fire in the city of Mazeppa on March 11, 2018.

This exemption was first granted by the legislature in 2019. This bill extends the expiration of this exemption through the end of 2023.