

**Subject** Construction materials sales tax exemption for the city of Delano

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**Date** March 26, 2025

## Summary

The bill establishes a sales tax exemption for certain construction materials purchased by the city of Delano. The exemption applies to materials, supplies, and equipment related to the upgrade, expansion, renovation, or remodeling of an ice rink in Delano.

The exemption would be administered as a sales tax refund to the city, and applies retroactively to sales and purchases made between November 30, 2023, and January 1, 2026.