



# H.F. 156

As amended by H0156A1

**Subject** Construction materials sales tax exemption for Olmstead County

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## Summary

The bill establishes a sales tax exemption for certain construction materials purchased by Olmstead County. The exemption applies to materials, supplies, and equipment related to the upgrade, expansion, renovation, or remodeling a regional exhibition center and site improvements at Graham Park in Olmstead County.

The exemption would be administered as a sales tax refund to the county, and applies retroactively to sales and purchases made between December 31, 2024, and January 1, 2028.