

Subject Construction materials sales tax exemption for the city of Lakeville

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Summary

The bill establishes a sales tax exemption for certain construction materials purchased by the city of Lakeville. The exemption applies to materials, supplies, and equipment related to the upgrade, expansion, renovation, or remodeling of a new public safety training facility in Lakeville.

The exemption would be administered as a sales tax refund to the city, and applies retroactively to sales and purchases made between February 28, 2025, and September 1, 2026.