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Provides a sales tax exemption for materials used by a nonprofit, 501(c)(3) corporation for the operation of an ice rink or ice arena primarily used for youth and high school programs. Covers materials and supplies for capital improvements, if purchased directly by the organization, but does not cover materials purchased by a contractor under a lump sum contract. Effective beginning with sales and purchases made after June 30, 2017.

Note: Local governments that run ice rinks and ice arenas may already purchase these items exempt from sales tax.