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Overview

Provides a sales tax exemption for materials and supplies used in, and equipment incorporated into, a private redevelopment project at the former Twin Cities Army Ammunition plant site for the period July 1, 2017 to December 31, 2022. The tax must be paid upfront and the developer must apply for the refund.

Section

- 1 Construction materials; Twin Cities Army Ammunition plant.** Provides a sales tax exemption for materials and supplies used in, and equipment incorporated into, a private redevelopment project at the former Twin Cities Army Ammunition plant site. The exemption applies to contractor as well as developer purchases. The tax must be paid upfront and the refund applied for. Applies to sales and purchases made after June 30, 2017 and before January 1, 2023.
- 2 Tax collected.** Includes the project in section 1 in the projects for which a sales tax refund may be paid. Applies to sales and purchases made after June 30, 2017 and before January 1, 2023.
- 3 Refund; eligible persons.** Requires the private developer to apply for the sales tax refund for the exempt project in section 1. Applies to sales and purchases made after June 30, 2017 and before January 1, 2023.