

H.F. 468

With the author's amendment (H0468A1)

Subject Sales tax exemptions for the nonprofit Lake of the Woods International ice arena

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Overview

Provides a construction exemption for a new ice arena being built in Baudette, Minnesota and an ongoing sales tax exemption to the nonprofit owner of the ice arena.

Summary

Section	Description
1	<p>Nonprofit arena Board.</p> <p>Provides a sales tax exemption for sales to the Lake of the Woods International Board which exists primarily to own and operate the new ice arena being built in Baudette, Minnesota.</p> <p>Effective for sales and purchases made after June 30, 2019.</p>
2	<p>International arena construction.</p> <p>Exempts from sales tax the materials and supplies used in and equipment incorporated into the construction of the Lake of the Woods International Arena. Effective retroactively for purchases made after March 31, 2018, and before April 1, 2020. The tax must be paid at the time of purchase and refunded as provided in sections 3-5.</p> <p>Effective retroactively from March 30, 2018.</p>
3	<p>Tax collected (refund).</p> <p>Requires that the organization that owns the Lake of The Woods International Arena apply for the refund of taxes paid under subdivision 2. Requires that contractors, subcontractors, and buildings provide the arena owner with the information necessary to apply for the refund. Also makes a minor technical correction to existing law.</p> <p>Effective retroactively from March 30, 2018.</p>



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