

Subject Construction sales tax exemption for a Monticello fire station

Authors O'Neill

Analyst Pat Dalton

Date February 25, 2019

Overview

Provides a sales tax exemption for construction materials for a new fire station facility in the city of Monticello. The tax is paid on the construction materials upfront and the city applies for a refund of the tax.

Summary

Section	Description
1	<p>Monticello fire station.</p> <p>Allows a sales tax exemption for construction materials, supplies, and equipment in the construction of a new fire station in the city that includes emergency management, public safety training, and other public safety facilities. The exemption applies to purchases made by the contractor and subcontractors constructing the facility after January 31, 2019, and before January 1, 2022. The tax is paid on the materials at the time of purchase and the city may apply for a refund.</p>
2	<p>Tax collected (refund).</p> <p>Adds taxes collected under section 1 to the list of taxes for which a refund can be made. The entity that can request the refund for projects listed in this clause of the statute is the city, and the contractor and subcontractors are required to work with the city in order to make sure it has the information needed to make the refund request.</p> <p>Effective the day after final enactment.</p>