

Subject Construction sales tax exemption; Duluth Public Schools

Authors Olson, L.

Analyst Christopher Kleman

Date March 15, 2022

Summary

Provides a refundable sales tax exemption on materials and supplies used in and equipment incorporated into the addition to an administrative building and transportation facility in Duluth Public Schools, if materials, supplies, and equipment are purchased after June 30, 2021, and before January 1, 2025. The tax is paid at the time of purchase and the city must apply for a refund.