

**Subject** Mazeppa – construction exemption for properties destroyed by fire

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## Summary

In 2019, the legislature enacted a construction exemption for building materials, supplies, and equipment used to construct or replace real property and capital equipment destroyed in a fire in Mazeppa on March 11, 2018. The exemption expired at the end of 2021; H.F. 2756 would extend the expiration of the exemption for two years, through 2023.