S.F. No. 536 – Sales tax exemption for construction materials used in new residential housing

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Section 1. Construction materials for residential housing. Provides a sales tax exemption for materials and supplies used or consumed in and equipment incorporated into construction of new residential housing. The tax must be collected upfront and refunded under the requirements of sections 2 and 3. Effective for sales and purchases made after June 30, 2025.

Sections 2 and 3. Tax collected; refund; eligible persons. Adds references to the exemption in section 1 to the sales tax refund statute. Effective for sales and purchases made after June 30, 2025.

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