

HOUSE RESEARCH

Bill Summary

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Authors: Jennings and McElroy

Subject: Sales tax exemption for machinery and equipment used at ski areas

Analyst: Pat Dalton, 651-296-7434

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- 1 Machinery and equipment for ski areas.** Provides a sales tax exemption for machinery and equipment used for tramways, and for snow making and grooming on ski slopes and trails. Since an effective date is not stated, this provision would be effective for sales and purchases made beginning August 1, 1999.