

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 545
Version: As Introduced

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Subject: Eliminating the expiration date for a sales tax exemption

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Overview

Eliminates the expiration date for a sales tax exemption for construction materials used to build a biomass electrical generating facility. Currently this exemption expires July 1, 2001. The exemption, which was included in the 1999 omnibus tax bill, is for construction of a facility that meets the following criteria:

it utilizes wood waste and byproducts to generate electricity;electricity;
it uses a reciprocated grate combination system; and
its total gross capacity is between 15 and 21 megawatts.megawatts.

Section

- 1 **Effective dates.** Eliminates the expiration date for a sales tax exemption for construction materials used to build a biomass electrical generating facility. Currently this exemption expires July 1, 2001.