

# HOUSE RESEARCH

## Bill Summary

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**Authors:** Molnau and others

**Subject:** Sales tax exemption for county road and bridge maintenance

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### Overview

Extends to counties the same sales tax exemption that townships received in 1998 for the purchase of gravel and equipment used for roads maintenance. Effective for sales after June 30, 2001.

### Section

- 1 **Sales of certain goods and services to governments.** Allows a sales tax exemption for county purchases of gravel, machinery, equipment, and accessories used exclusively for road and bridge maintenance. It also exempts leases of motor vehicles that would be exempt from the motor vehicle sales tax under section 2.
- 2 **Exemptions (from the motor vehicle sales tax).** Exempts from the motor vehicle sales tax, county purchases of motor vehicles used exclusively for road and bridge maintenance. This exemption extends to snow plows and dump trucks, but does not include automobiles, vans, or pickup trucks.