

# HOUSE RESEARCH

## Bill Summary

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**Authors:** Hackbarth and others

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### Overview

Provides a sales tax exemption for materials and equipment used to construct and equip a commuter rail system. The exemption applies to heavy rail systems and not to the light rail transit system authorized under a different section of law. Effective for purchases made after June 30, 2001.

### Section

- 1 **Commuter rail materials and equipment.** Provides a sales tax exemption for materials, supplies, and equipment used in the construction, equipment, and improvement of a commuter (heavy) rail system. The exemption applies whether the items are purchased by the system owner or a contractor or builder. It includes the purchase of railroad cars and engines. Effective for purchases made after June 30, 2001.