

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 607

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Authors: Skoe and others

Subject: Expanding the sales tax exemption for farm machinery

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Section

- 1 **Farm machinery.** Modifies the definition of farm machinery exempt from sales tax. The exemption would be expanded to add stationary feed bunks and fencing used for dairy and beef cattle. Currently feeding systems are exempt only if they are automatic and fencing is exempt only when used to contain cervidae (European red deer). Effective for sales made after June 30, 2001.