

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 106

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Subject: Providing a sales tax exemption for water used in public safety

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The bill expands the sales tax exemption for certain goods and services to local governments to include water used directly in providing fire protection by a fire department, fire protection district, or fire company providing services to the state or a political subdivision. The exemption is retroactive to June 30, 2007, however, no refunds will be made for taxes paid before January 30, 2010.