

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 18

DATE: February 7, 2011

Version: As Introduced

Authors: Koenen and Falk

Subject: Expands the sales tax exemption for farm machinery

Analyst: Pat Dalton

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The bill expands the sales tax exemption for farm machinery by exempting grain bins, fencing materials, and ear tags. Under current law grain bins and fencing materials are explicitly excluded from this exemption. Effective beginning July 1, 2011.