

HOUSE RESEARCH

Bill Summary

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Subject: Expanding the sales tax exemption for public radio systems

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Section

- 1 Public radio communication and data systems.** Expands the current sales tax exemption for goods and services used in the ARMER regional public safety radio communication system that is in effect for certain geographic regions of the state. The exemption would now include inputs to all public safety radio communications systems and public safety data systems and would apply statewide. Retroactive to purchases made after June 30, 2010.
- 2 Tax collected (refunds).** Allows for a refund of sales tax already paid on exempt purchases under section 1 that occurred after June 30, 2010, and before July 1, 2011.
- 3 Refund, eligible persons.** Requires that the local government that owns or contracts for the public safety radio or data system must apply for the refund under section 2.