

HOUSE RESEARCH

Bill Summary

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Authors: Metsa and others

Subject: Sales tax exemption for materials used for resort and camping ground structural improvements

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Provides a sales tax exemption for construction materials and supplies and equipment incorporated in the improvement of an existing structure at a resort or a private or public campground. The structure may be a cabin or any other structure for use by the resort guests or the campers. It does not apply to construction of new buildings.

Effective for sales and purchases made after June 30, 2013.