

HOUSE RESEARCH

Bill Summary

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Authors: Isaacson

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Analyst: Pat Dalton, 651-296-7434

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Repeals the sales tax on the labor portion of maintenance and repair of commercial and industrial machinery and equipment, including farm equipment, that was imposed beginning July 1, 2013. Repair and replacement parts for this equipment are exempt under other sections of law. The repeal is effective for sales and purchases made after June 30, 2014.