

# HOUSE RESEARCH

## Bill Summary

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**Subject:** Motor vehicle sales tax exemption for certain vehicles purchased by local governments

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### Overview

Expands the existing motor vehicle sales tax exemption for road maintenance vehicles purchased by townships to purchases by counties, cities, and their instrumentalities as well. Effective retroactively to sales and purchases made after December 31, 2013. Provides a refund mechanism.

### Section

- 1 Exemptions.** Extend the motor vehicle sales tax exemption for road maintenance vehicles, including snow plows and dump trucks to counties, cities, and instrumentalities, of counties, cities, or townships. Effective for sales and purchases made after December 31, 2013.
- 2 Refund for taxes paid on certain road maintenance vehicles.** Provides a refund mechanism for any taxes paid on road maintenance vehicles that would now be exempt under section 1. Refunds must be applied for by December 31, 2014, and shall be paid out the highways funds where they were deposited.