

# HOUSE RESEARCH

## Bill Summary

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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 retroactive to June 30, 2013. Purchasers may file for a refund of any taxes paid on these services in the same manner as used for capital equipment refunds.