

HOUSE RESEARCH

Bill Summary

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Authors: Quam and others

Subject: Repeal sales tax on maintenance and repair of commercial and industrial machinery and equipment

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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 other refunds under section 297A.75.