

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 2322
Version: As introduced

DATE: March 9, 2014

Authors: Nornes and others

Subject: Sales tax exemption for agricultural drainage tiles

Analyst: Pat Dalton

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Provides a sales tax exemption for drainage tiles used in a system to improve the productivity of agricultural land, regardless of whether the tiles are bought by the farmer or a contractor. The exemption does not apply to public drainage systems or residential drainage systems. Effective for sales and purchases made after June 30, 2014.