

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 2709
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Subject: Providing a sales tax exemption for construction materials used in a facility donated to a county library

Analyst: Pat Dalton

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Provides a sales tax exemption for building materials and supplies donated by a private entity and used in the construction of an addition to a county library facility. Currently a private entity plans to build and donate an addition to a Marshall County library, however they would owe use tax on any materials they donated to the project. The exemption is limited to materials and supplies used in construction occurring after April 1, 2014, and before July 1, 2015.