

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 3852  
**Version:** As introduced

**DATE:** April 8, 2016

**Authors:** Metsa and others

**Subject:** Sales tax construction exemption for a siding production facility

**Analyst:** Pat Dalton

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Provides a sales tax exemption on building materials and supplies used to build a siding production facility that produces a certain amount of siding. The exemption applies to purchases by a contractor, subcontractor, or builder as well as the owner. The tax must be paid at the time of purchase and the owner of the facility may apply for the refund of the tax.

Effective for purchases made after June 30, 2016.