

# HOUSE RESEARCH

## Bill Summary

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Provides a sales tax exemption for “precious metal bullion” and “bullion coins”.

Precious metal bullion is defined as bars or rounds consisting of at least 99.9 percent by weight of silver, gold, platinum, palladium, or other precious metal.

Exempt bullion coins only include the specific coins enumerated in the subdivision.

Effective for sales and purchases made after June 30, 2017.