

HOUSE RESEARCH

Bill Summary

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Authors: Nornes and others

Subject: Sales tax exemption for materials used for resort and campground structural improvements

Analyst: Pat Dalton

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Provides a sales tax exemption for construction materials and supplies and equipment incorporated in the improvement of an existing structure at a resort or a private or public campground. The structure may be a cabin or any other structure for use by the resort guests or the campers. It does not apply to construction of new buildings. This would apply to materials regardless of whether they are purchased by the resort or campground owner or a contractor, subcontractor, or builder.

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