

HOUSE RESEARCH

Bill Summary

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Subject: Sales tax exemption for state public highways

Analyst: Pat Dalton

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Provides a sales tax exemption for the purchases of materials and supplies used in and equipment incorporated into the construction, improvement, and maintenance of public highways. This is an upfront exemption and applies to purchases both by the Department of Transportation and to purchases made by a contractor, subcontractor, or builder.

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