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This bill would exempt from the state sales and use tax all building materials and supplies used to construct an aquatic shrimp farm or shrimp processing facility, as defined. The exemption would also apply to equipment incorporated into the farm or facility. This is an upfront sales tax exemption.

This exemption would be effective for sales and purchases made after June 30, 2017. Qualifying materials, supplies, and equipment would be exempt regardless of whether they are purchased by the facility owner or by a contractor, subcontractor, or builder.