HOUSE RESEARCH

-Bill Summary -

File Number: H.F. 3331 **Date:** March 12, 2018

Version: As introduced

Authors: Poppe

Subject: Sales tax exemption for agricultural drain tiles

Analyst: Pat Dalton

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Provides a sales tax exemption for drainage tiles used in a system to improve the productivity of agricultural land, regardless of whether the tiles are bought by the farmer or a contractor. The exemption does not apply to public drainage systems or residential drainage systems. Effective for sales and purchases made after June 30, 2018.