

STATEMENT OF PURPOSE

RS24038

The purpose of this legislation is to amend several sales tax exemptions to be consistent with a change made to the production exemption last year with the enactment of HB39. To achieve this goal this legislation repeals language relating to hand tools costing \$100 or less, making these items exempt from sales tax when directly used in the production of radio and television broadcasts, production of certain free newspapers, agricultural irrigation, and logging.

FISCAL NOTE

A reduction of \$100,000 in sales tax receipts, \$81,125 of which affects the General Fund in Fiscal Year 2017.



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