STATEMENT OF PURPOSE

RS28298 / H0032

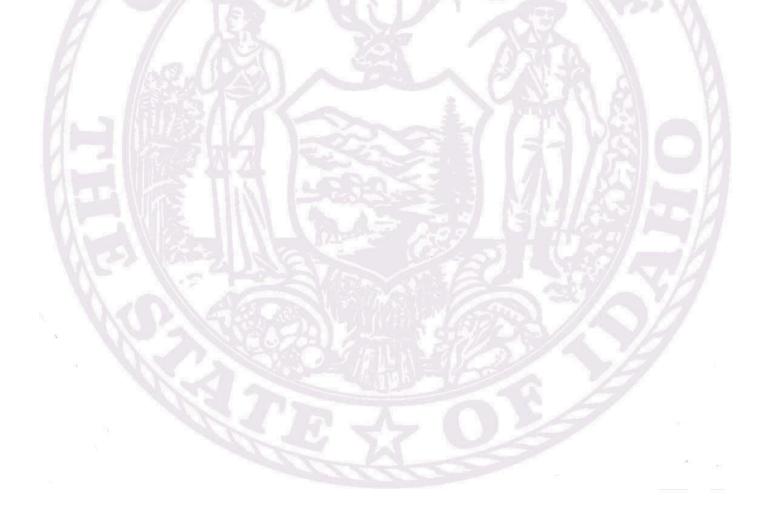
This bill clarifies that the sale of a new manufactured home by a manufacturer to a retail dealer with a resale certificate is not subject to sales tax. It also clarifies language related to the sales taxation of manufactured home component parts.

FISCAL NOTE

Because sales tax is charged and collected when a retail dealer sells a new manufactured home to a consumer, there is no fiscal impact.

Contact:

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).