

STATEMENT OF PURPOSE

RS31077 / H0446

This legislation clarifies that machinery, including augers, dryers, or fans used within, or attached to a grain bin, are exempt from sales taxes. Historically, sales taxes have been collected on grain bin structures; but accessories that can be removed and moved to other locations without affecting the structural integrity have not. This legislation simply codifies the historical understanding of sales tax laws.

FISCAL NOTE

This legislation will have no fiscal impact to local or state budgets. Taxes are not currently being collected on grain bin fans, auger and dryers and this legislation only clarifies past practices and does not create a new exemption.

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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).