

STATEMENT OF PURPOSE

RS31737 / H0751

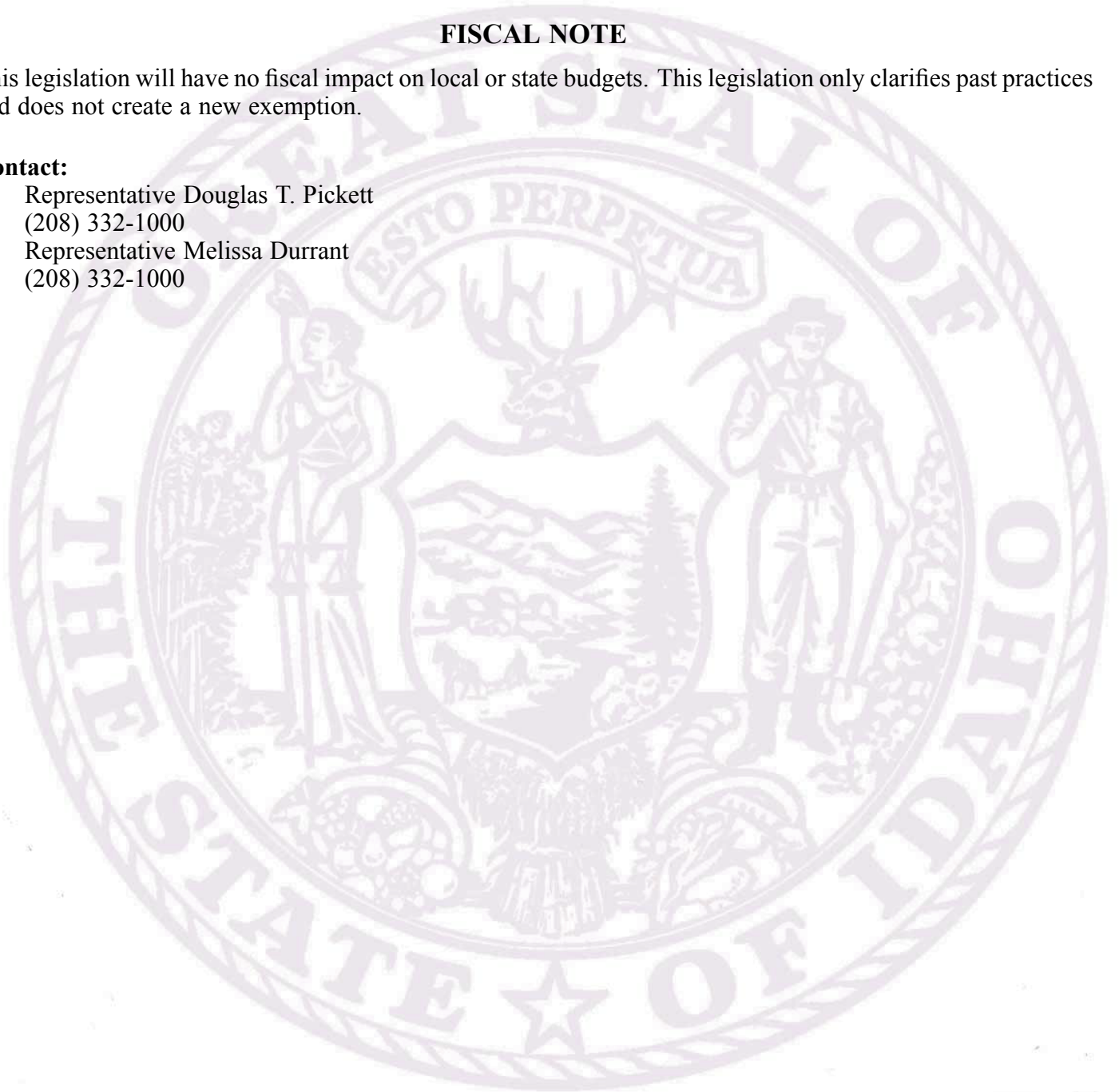
This legislation clarifies that the structures and equipment used in the storage of small grains are exempt from sales taxes, including augers, dryers, fans, sweep augers, as well as equipment and supplies used in quality control functions.

FISCAL NOTE

This legislation will have no fiscal impact on local or state budgets. 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).