

HB 368 -- Sales and Use Tax Exemption for Electricity

Sponsor: Nolte

Currently, a manufacturer can receive an exemption from sales and use tax for electricity used in the primary manufacture of a product when he or she proves that the total cost of electricity used exceeds 10% of the total cost of production or the raw materials used in the primary manufacture of a product contain at least 25% recovered materials. This bill creates a rebuttable presumption that the raw materials used in the primary manufacture of automobiles contain at least 25% recovered materials.