

HB 1865 -- SALES AND USE TAX EXEMPTION (Redmon)

This bill authorizes a state and local sales and use tax exemption for electricity, water, gas, coal, other energy sources, chemicals, machinery, equipment, supplies, parts and materials, and other utilities used or consumed in preparing, manufacturing, processing, furnishing, compounding, or producing of food sold to customers for consumption on or off the premises of a restaurant, cafeteria, fast food restaurant, delicatessen, bakery, grocery store, convenience store, or other similar facility engaged in selling prepared food or that is used in research and development related to the activities.