

HB 823 -- SALES AND USE TAX EXEMPTION

SPONSOR: Francis

COMMITTEE ACTION: Voted "Do Pass" by the Standing Committee on Local Government by a vote of 10 to 3. Voted "Do Pass" by the Standing Committee on Rules- Legislative Oversight by a vote of 7 to 1.

This bill provides a state and local sales and use tax exemption beginning January 1, 2020, and continuing for five years, for building supplies used for the construction of unattached single-family residences in Perry County. The exemption only applies to purchase amounts up to \$250,000 per each unattached single-family residence.

The Department of Revenue shall design and publish an application for a taxpayer to receive a sales and use tax exemption letter to be used when purchasing the building supplies.

PROPONENTS: Supporters say that this bill will help get developers to come to rural areas to build single family homes to help the local economy so that we can keep people and jobs in the community.

Testifying for the bill were Representative Francis; Brent Buerck, City of Perryville; Missouri Municipal League; and Dale Wright.

OPPONENTS: There was no opposition voiced to the committee.