

HB 823 -- SALES AND USE TAX EXEMPTION

SPONSOR: Francis

This bill provides a state and local sales and use tax exemption beginning January 1, 2020, and continuing for 5 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.