

HB 635 -- SALES TAX EXEMPTION

SPONSOR: Knight

This bill exempts from sales and use tax all sales of used tangible personal property, including any tangible personal property that is sold a second time or any number of additional subsequent times after the initial point of sale, at an auction.

The provisions of this bill will not apply to motor vehicles, trailers, boats, or outboard motors purchased or acquired for use on the highways or waters of this state which are required to be titled.

This bill is the same as HB 1947 and similar to HCS HB 1606 (2024); and similar to HB 1141 (2023).