

HB 1162 -- LOCAL SALES TAX EXEMPTIONS

SPONSOR: Harbison

Currently, industries that use or consume:

- (1) Electrical energy and gas (whether natural or artificial);
- (2) Propane, water, coal, and energy sources;
- (3) Chemicals; and
- (4) Machinery, equipment, and materials;

in the manufacturing, processing, compounding, mining, or producing of any product, or use or consume such things in the processing of recovered materials, or use such things in research and development related to manufacturing, processing, compounding, mining, or producing any product, are exempt from local sales taxes, as described in the bill.

This bill repeals such exemption from local sales tax.

This bill is the same as HB 321 (2025).