

SB 6631 - DIGEST

Addresses small modular reactors in the state.

Provides a business and occupation tax exemption for a person engaging in the business of manufacturing small modular reactors or making sales at wholesale or retail of small modular reactors manufactured by that person.

Establishes a public policy objective, by the legislature, to provide a sales tax deferral on the construction and expenditure costs of new, renovated, or expanded manufacturing facilities.