5628-S AMH WALJ REDF 079

**SSB 5628** - H AMD **2184**

By Representative Walsh

**WITHDRAWN 03/12/2020**

 On page 5, line 4, after "(3)" strike "There are no other exemptions from this tax." and insert "Any provider of low-income housing who has paid the additional sales tax imposed by this chapter on the rental of heavy equipment is eligible for an exemption in the form of a remittance. A person claiming an exemption from state tax in the form of a remittance must pay the tax imposed by this chapter. The buyer may then apply to the department for remittance of the tax paid under this chapter for heavy equipment rental used in the construction of low-income housing. The department may determine the manner and frequency of application for the remittance authorized in this section."

|  |  |
| --- | --- |
|  |  EFFECT:   Providers of low-income housing are eligible for an exemption, in the form of a remittance, from the additional sales tax paid for heavy equipment rental used in the construction of low-income housing. |

**--- END ---**