

SSB 5628 - H AMD 2184

By Representative Walsh

WITHDRAWN 03/12/2020

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

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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.

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