

**HB 1910-S - DIGEST**

(DIGEST OF PROPOSED 1ST SUBSTITUTE)

Delays the expiration of the sales and use tax exemption for machinery and equipment used in generating electricity to incentivize electricity generation from renewable energy sources, reducing the costs of transitioning to these sources and technologies.

Requires taxpayers claiming the exemption to file a complete annual survey with the department of revenue.

Requires the joint legislative audit and review committee, as part of its 2019 tax preference review, to assess the performance of the tax preferences established in the act.