

**HB 2795 - DIGEST**

(SEE ALSO PROPOSED 1ST SUB)

Provides a sales and use tax exemption to an eligible purchaser of materials and labor with respect to the construction of adapted housing if the eligible purchaser and the United States department of veterans affairs or other federal agency place the payment in full or in part for the adapted housing project into an escrow account, from which reimbursement is paid directly to the seller.