

HB 2138-S - DIGEST

(DIGEST AS ENACTED)

Provides a sales and use tax exemption, in the form of a remittance, to a disabled or severely disabled veteran who has: (1) Received a specially adapted housing grant or a special housing adaptation grant from the United States department of veterans affairs; and

(2) Paid the sales and use tax on materials incorporated into, and labor and services rendered in respect to, adapted housing.