

**HB 2980 - DIGEST**

Provides a sales and use tax exemption on: (1) Labor and services rendered with respect to the constructing of new buildings or facilities made for the exclusive purposes of mushroom farming; and

(2) Tangible personal property, including construction materials, machinery, and equipment, that will be incorporated as an ingredient or component of the buildings or facilities during the course of the constructing.

Expires January 1, 2029.