

BILL SUMMARY
2nd Session of the 57th Legislature

Bill No.:	HB 3114
Version:	INT
Request Number:	9893
Author:	Rep. Hill
Date:	2/6/2020
Impact:	Tax Commission:
	\$0

Research Analysis

HB3114, as introduced, repeals the construction materials sales tax exemption for qualified new or expanded manufacturing facilities. The exemption is applicable to sales of construction material, machinery, equipment and other tangible personal property to a qualified manufacturer that meets certain job and investment eligibility standards.

Notes: Repeal of the exemption was recommended by the Incentive Evaluation Commission.

Prepared By: Quyen Do

Fiscal Analysis

Review and analysis by the Tax Commission indicates the elimination of the existing sales tax exemption related to sales to be used in new or expanded facilities will not result in any change to revenue.

Prepared By: Mark Tygret

Other Considerations

None.