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## DIGEST

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HB 92 Original

2017 Regular Session

Broadwater

**Abstract:** Adds polyroll tubing for commercial farm irrigation to the definition of farm equipment for purposes of the state sales and use tax exemption for certain farm equipment.

Present law exempts from the imposition of the state sales and use tax the first \$50,000 of the sales price of farm equipment, defined as:

- (1) Rubber tired farm tractors, cane harvesters, cane loaders, cotton pickers, combines, haybalers, and attachments and sprayers.
- (2) Clippers, cultivators, discs, plows, and spreaders.
- (3) Irrigation wells, drives, motors, and equipment.
- (4) Other farm implements and equipment used for agricultural purposes in the production of food and fiber.
- (5) On the farm facilities used to dry or store grain or any materials used to construct such on the farm facilities.

Proposed law retains present law and adds polyroll tubing for commercial farm irrigation to the definition of farm equipment.

Effective July 1, 2017.

(Amends R.S. 47:305.25(A)(3))