

Bill No.: HB0025 **Effective:** 3/3/2015

LSO No.: 15LSO-0252

Enrolled Act No.: HEA 76

Chapter No.: 120

Prime Sponsor: Kirkbride

Catch Title: Railroad rolling stock tax exemption-sunset.

Subject: Sunset date for tax exemption on railroad rolling stock.

Summary/Major Elements:

- Existing law provides a sales and use tax exemption for repair, assembly, alteration or improvement of railroad rolling stock, with a sunset date of July 1, 2015.
- This bill changes the sunset date of the railroad rolling stock exemption to July 1, 2021.
- This bill requires reporting on the railroad rolling stock exemption.

Comments:

- Requires a report.

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