

HB 1943 -- TAX EXEMPTION FOR UTILITIES

SPONSOR: Redmon

This bill authorizes a state sales and use tax exemption for electricity, water, gas, coal, other energy sources or other utilities used or consumed in the manufacturing, processing, preparing, furnishing, compounding, or producing of food that is ultimately sold to customers for consumption on or off the premises at a restaurant, cafeteria, fast food restaurant, delicatessen, bakery, grocery store, convenience store, or other similar facility engaged in selling prepared food or that is used in research and development related to the activities.

The bill authorizes a taxpayer to receive a credit or refund for the taxes paid on the qualified use portion of the utility purchases for the prior year if requested by April 15 of the following year.

This bill is the same as HB 82 (2017).