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DIGEST

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HB 221 Engrossed

2017 Regular Session

McFarland

**Abstract:** Provides for the state sales and use tax exclusion for pollution control equipment required for manufacturing machinery and equipment.

Present law provides a state sales and use tax exclusion for certain manufacturing machinery and equipment, including necessary pollution control equipment.

Proposed law includes machinery and equipment used by the agriculture and timber industries that is required by the U.S. Environmental Protection Agency.

Effective July 1, 2017.

(Amends R.S. 47:301(3)(i)(ii)(aa)(I)(bbb))