

Sales Tax Exemption—Agricultural Fencing; HB 2387

HB 2387 provides a sales tax exemption for all property and services purchased during 2017 or 2018 necessary to reconstruct, repair, or replace any fence used to enclose agricultural land that was damaged or destroyed by wildfires occurring in 2016 or 2017.

The exemption may be claimed at the point of sale with an exemption certificate developed by the Department of Revenue. Additional language establishes a refund mechanism relative to taxes previously collected on any such qualifying purchases.