



Senate Finance Committee

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Chairman

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BILL SUMMARY

SENATE BILL 1360, PN 1955 (SENATOR BRUBAKER)

Summary:

Senate Bill 1360 amends the Tax Reform Code of 1971, further providing for definitions and exclusions, defining “animal housing facility,” and exempts from state sales tax materials used in the construction of animal housing facilities.

Defines “animal housing facility” as a roofed structure or facility, or a portion of the facility, used for occupation by livestock or poultry.

Provides for an exclusion from tax for:

- The sale at retail or use of building materials and supplies used for the construction or repair of animal production buildings regardless if the sale is made to the purchaser directly or pursuant to construction contract.
- The sale at retail or the use of building materials and supplies for the construction or repair of an animal housing facility. This clause applies regardless of whether:
 - The sale is made directly to a taxpayer or pursuant to a construction contract; or
 - The use is made directly by a taxpayer or pursuant to a construction contract.

Effective date:

This act shall take effect July 1, 2008 or immediately, whichever is later.