
This act summary is provided for the convenience of the public and members of the General Assembly. It is intended to provide a general summary of the act and may not be exhaustive. It has been prepared by the staff of the Office of Legislative Council without input from members of the General Assembly. It is not intended to aid in the interpretation of legislation or to serve as a source of legislative intent.

Act No. 29 (H.82). Taxation; taxation of timber harvesting equipment

An act relating to the taxation of timber harvesting equipment

This act provides that traction enhancement accessories, tire chains, track systems, and winch cables for timber harvesting equipment are exempt from the sales and use tax when sold for use on any timber harvesting machinery that is listed as exempt from the sales and use tax.

Effective Date: May 23, 2019