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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: January 12, 2022

Subject: House Bill No. 2464

Summary

House Bill No. 2464 permanently enacts the sales tax exemption for personal property and services necessary to reconstruct, repair or replace any fence that was damaged or destroyed by wildfires that occurred on or after January 1, 2021. The exemption had previously expired after calendar year 2018.

Under the bill, taxpayers may either receive a reimbursement for sales taxes paid or may apply for an exemption certificate.