

Bill No. SB 56

Barcode 291208

1 exemption shall not be allowed unless the purchaser, renter,
 2 or lessee signs a certificate stating that the farm equipment
 3 is to be used exclusively on a farm or in a forest for
 4 agricultural production or for fire prevention and
 5 suppression, as required by this subsection. Possession by a
 6 seller, lessor, or other dealer of a written certification by
 7 the purchaser, renter, or lessee certifying the purchaser's,
 8 renter's, or lessee's entitlement to an exemption permitted by
 9 this subsection relieves the seller from the responsibility of
 10 collecting the tax on the nontaxable amounts, and the
 11 department shall look solely to the purchaser for recovery of
 12 such tax if it determines that the purchaser was not entitled
 13 to the exemption.

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16 ===== T I T L E A M E N D M E N T =====

17 And the title is amended as follows:

18 On page 2, line 10, after the second semicolon ";"

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20 insert:

21 providing an exemption for certain farm
 22 equipment;

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