

1813

Sponsor(s): Representatives Dunn, Van Luven, Veloria, Alexander, Sheldon, Morris, Mason, McDonald, Honeyford and L. Thomas

Brief Title: Regulating sales and use tax exemptions for motion picture and video production equipment and services.

HB 1813 - DIGEST

(SUBSTITUTED FOR - SEE 1ST SUB)

Provides that, in order to claim an exemption under this act, the purchaser must provide the seller with an exemption certificate in a form and manner prescribed by the department by rule, and the purchaser must provide the department with a duplicate of the certificate or a summary of exempt sales as the department may require. The seller shall retain a copy of the certificate for the seller's files.