3158-S

Sponsor(s): House Committee on Finance (originally sponsored by Representatives McIntire, Kessler and Edwards)

Brief Description: Exempting from sales and use tax computer equipment used primarily in printing or publishing. Revised for 1st Substitute: Exempting computer equipment used primarily in printing or publishing from sales and use tax.

## HB 3158-S - DIGEST

## (DIGEST AS ENACTED)

Exempts from sales and use tax computer equipment used primarily in printing or publishing.

Finds that additional incentives for printers and publishers need to be adopted to provide these industries with similar benefits as the manufacturer's machinery and equipment sales and use tax exemption provides for other manufacturing industries, and in recognition of the rapid rate of technological advancement in business methods undergone by the printing and publishing industries.

Declares an intent to accomplish this by providing a sales and use tax exemption to printers and publishers for computer equipment, not otherwise eligible for the manufacturer's machinery and equipment sales and use tax exemption, used primarily in the printing or publishing of printed material, and for labor and services rendered in respect to installing, repairing, cleaning, altering, or improving such computer equipment.