

SB 5781 - DIGEST

Provides that, upon every person engaging within this state in the business of performing a vegetative management service through the use of goats or sheep, as to such persons, the amount of the tax with respect to such business must be equal to the gross income of the business multiplied by the rate of 0.2904 percent.

Declares that, for the purposes of this act, "vegetative management service" means when an owner of goats or sheep provides these animals for compensation for the purpose of clearing or controlling the vegetation on another person's land.