

HB 1023-S - DIGEST

(DIGEST OF PROPOSED 1ST SUBSTITUTE)

Addresses the requirements to use apprentices.

Requires the lessor or owner of a qualified building to comply with the apprenticeship utilization requirements in order to be eligible for certain tax deferrals.

Requires the lessor or owner of a warehouse or grain elevator to comply with the apprenticeship utilization requirements in order to be eligible for the warehouse and grain elevator sales tax exemption.

Requires any person establishing or operating an anaerobic digester to treat primarily livestock manure to comply with the apprenticeship utilization requirements in order to be eligible for the anaerobic digester retail sales tax exemption.

Requires a person taking the biodiesel blend or E85 sales and use tax exemptions to comply with the apprenticeship utilization requirements.