

**SB 5575-S.E2 - DIGEST**

(AS OF SENATE 2ND READING 3/28/16)

Provides a sales and use tax exemption for labor and services rendered in respect to the constructing of new structures, and expansion or renovation of existing structures, for the purpose of converting a coal-fired electric generation facility into a natural gas-fired plant or a biomass energy facility. Expires July 1, 2026.

Requires a person to repay the sales and use taxes remitted to that person, beginning one year after the natural gas-fired plant or biomass energy facility is operationally complete, if the number of employment positions, reported to the employment security department, at the natural gas-fired plant or biomass energy facility decreases by twenty-five percent from the previous year's employment level.