



HB0011

**Manufacturing sales and use tax exemption-
amendments.**

Sponsored By: Joint Minerals, Business & Economic Development
Interim Committee

AN ACT relating to taxation and revenue; repealing the sunset date for the manufacturing sales tax and use tax exemptions; repealing provisions for the manufacturing use tax exemption to align with the manufacturing sales tax exemption; and providing for an effective date.

12/4/2024 Bill Number Assigned
1/2/2025 H Received for Introduction
1/14/2025 H Introduced and Referred to H03 - Revenue
1/16/2025 H03 - Revenue:Recommend Do Pass 8-1-0-0-0

ROLL CALL

Ayes: Representative(s) Campbell, Lien, Locke, Lucas, Riggins, Storer, Styvar, Wharff

Nays: Representative Brown

Ayes 8 **Nays** 1 **Excused** 0 **Absent** 0 **Conflicts** 0

1/16/2025 H Placed on General File

HB0011HW001/ADOPTED

Page 1-line 1 Delete "extending" and insert "repealing".

Page 2-line 6 Delete entirely and insert "(O) ~~Until December 31, 2027,~~ The sale".

Page 2-line 19 Delete entirely and insert "(D) ~~Until December 31, 2027,~~ The". LARSON, JT

ROLL CALL

Ayes: Representative(s) Allemand, Andrew, Angelos, Banks, Bear, Brown, L, Clouston, Filer, Geringer, Guggenmos, Haroldson, Heiner, Hoeft, Johnson, Kelly, Knapp, Larson, Lawley, Lien, Locke, Lucas, Mccann, Neiman, Ottman, Pendergraft, Rodriguez-Williams, Schmid, Singh, Smith, Strock, Tarver, Webb, Webber, Winter, Wylie, Yin

Nays: Representative(s) Brady, Bratten, Brown, G, Byron, Campbell, E, Campbell, K, Chestek, Connolly, Davis, Eklund, Erickson, Jarvis, Larsen, Nicholas, Posey, Provenza, Riggins, Sherwood, Storer, Styvar, Thayer, Washut, Wasserburger, Wharff, Williams

Excused: Representative Harshman

Ayes 36 **Nays** 25 **Excused** 1 **Absent** 0 **Conflicts** 0

1/17/2025 H COW:Passed

HB0011H2001/FAILED

Delete the Larson, JT committee of the whole amendment (HB0011HW001/A) entirely and further amend as follows:

Page 2-line 6 Delete "2037" and insert "2042".

Page 2-line 19 Delete "2037" and insert "2042".

STYVAR, BROWN, G, LARSEN, L

ROLL CALL

Ayes: Representative(s) Banks, Brady, Bratten, Brown, G, Byron, Campbell, E, Chestek, Connolly, Davis, Guggenmos, Harshman, Heiner, Hoeft, Johnson, Larsen, Locke, Lucas, Nicholas, Ottman, Pendergraft, Provenza, Sherwood, Storer, Styvar, Wasserburger, Webb, Wharff, Williams

Nays: Representative(s) Allemand, Andrew, Angelos, Bear, Brown, L, Campbell, K, Clouston, Eklund, Erickson, Filer, Geringer, Haroldson, Jarvis, Kelly, Knapp, Larson, Lawley, Lien, Mccann, Neiman, Rodriguez-Williams, Schmid, Singh, Smith, Strock, Tarver, Thayer, Washut, Winter, Wylie, Yin

Excused: Representative(s) Posey, Riggins, Webber

Ayes 28 Nays 31 Excused 3 Absent 0 Conflicts 0

1/20/2025 H 2nd Reading:Passed

HB0011H3001/FAILED

Delete the Larson, JT committee of the whole amendment (HB0011HW001/A) entirely.
DAVIS

HB0011H3002/FAILED

Page 1-line 5 After "exemption;" insert "requiring reporting;".

Page 1-line 9 After "39-15-105(a)(viii)(O)" insert "and by creating a new subsection (c)".

Page 2-after line 8 Insert:

"(c) Any person utilizing the exemption under subparagraph (a)(viii)(O) of this section shall report to the department the amount of sales tax exempted, a list of machinery purchased or leased, a list of where the machinery was purchased, a list of where the manufactured product was sold, the number of jobs created or impacted by the utilization of the exemption and any other information as required by the department.". HARSHMAN

1/21/2025 H 3rd Reading:Passed 55-5-2-0-0

ROLL CALL

Ayes: Representative(s) Allemand, Andrew, Angelos, Banks, Bear, Brady, Bratten, Brown, G, Brown, L, Byron, Campbell, E, Campbell, K, Chestek, Clouston, Connolly, Eklund, Filer, Geringer, Guggenmos, Haroldson, Heiner, Hoeft, Jarvis, Johnson, Kelly, Knapp, Larsen, Larson, Lawley, Lien, Locke, Lucas, Mccann, Neiman, Nicholas, Ottman, Pendergraft, Posey, Rodriguez-Williams, Schmid, Sherwood, Singh, Smith, Strock, Styvar, Tarver, Thayer, Washut, Wasserburger, Webb, Wharff, Williams, Winter, Wylie, Yin

Nays: Representative(s) Davis, Erickson, Harshman, Provenza, Storer

Excused: Representative(s) Riggins, Webber

Ayes 55 Nays 5 Excused 2 Absent 0 Conflicts 0

1/22/2025 S Received for Introduction

2/10/2025 S Introduced and Referred to S03 - Revenue