



**HB0151**

**Rolling stock tax exemption sunset extension.**

Sponsored By: Representative(s) Henderson, Burkhart, Duncan and O'Hearn and Senator(s) Baldwin, Furphy, Landen and Schuler

AN ACT relating to taxation; extending the sunset of the exemption on the imposition of state sales and use taxes on the repair of railroad rolling stock; phasing out the exemption as specified; and providing for an effective date.

2/25/2021 Bill Number Assigned  
3/1/2021 H Received for Introduction  
3/2/2021 H Introduced and Referred to H03 - Revenue  
3/9/2021 H03 - Revenue:Recommend Do Pass 7-2-0-0

**ROLL CALL**

**Ayes:** Representative(s) Gray, Hallinan, Harshman, Henderson, Jennings, Sweeney, Yin

**Nays:** Representative(s) Baker, Roscoe

**Ayes 7 Nays 2 Excused 0 Absent 0 Conflicts 0**

3/9/2021 H Placed on General File  
3/11/2021 H COW:Passed 30-28-0-0-2

**ROLL CALL**

**Ayes:** Representative(s) Andrew, Barlow, Bear, Burkhart, Clausen, Duncan, Eklund, Eyre, Fortner, Gray, Hallinan, Haroldson, Harshman, Heiner, Henderson, Hunt, Jennings, Laursen, D, Macguire, Martinez, Neiman, Newsome, O'hearn, Sommers, Sweeney, Washut, Western, Wharff, Williams, Zwonitzer

**Nays:** Representative(s) Baker, Banks, Blackburn, Brown, Clifford, Connolly, Crago, Flitner, Greear, Kinner, Knapp, Larsen, L, Nicholas, Oakley, Obermueller, Olsen, Ottman, Paxton, Provenza, Roscoe, Schwartz, Sherwood, Simpson, Stith, Walters, Wilson, Winter, Yin

**Conflicts:** Representative(s) Burt, Styvar

**Ayes 30 Nays 28 Excused 0 Absent 0 Conflicts 2**

3/12/2021 H 2nd Reading:Laid Back

**HB0151H2001/ADOPTED**

Page 1-line 3 After "stock;" insert "phasing out the exemption as specified;".

Page 2-lines 5 through 9 Delete entirely and insert:

"(Q) That portion of sales of tangible personal property or services performed for the repair, assembly, alteration or improvement of railroad rolling stock specified by this subparagraph. This subparagraph is repealed effective ~~July 1, 2021;~~ July 1, 2026. Beginning July 1, 2021, this exemption shall apply to the following percentage of the applicable sales and services:

(I) One hundred percent (100%) for the period beginning July 1, 2021 and ending June 30, 2022;

(II) Eighty percent (80%) for the period beginning July 1, 2022 and ending June 30, 2023;

(III) Sixty percent (60%) for the period beginning July 1, 2023 and ending June 30, 2024;

(IV) Forty percent (40%) for the period beginning July 1, 2024 and ending June 30, 2025;

(V) Twenty (20%) for the period beginning July 1, 2025 and ending June 30, 2026."

Page 2-lines 19 through 22 Delete entirely and insert:

"(F) That portion of purchases of tangible personal property or services performed for the repair, assembly, alteration or improvement of railroad rolling stock specified by this subparagraph. This subparagraph is repealed effective July 1, 2021; July 1, 2026. Beginning July 1, 2021, this exemption shall apply to the following percentage of the applicable purchases and services:

(I) One hundred percent (100%) for the period beginning July 1, 2021 and ending June 30, 2022;

(II) Eighty percent (80%) for the period beginning July 1, 2022 and ending June 30, 2023;

(III) Sixty percent (60%) for the period beginning July 1, 2023 and ending June 30, 2024;

(IV) Forty percent (40%) for the period beginning July 1, 2024 and ending June 30, 2025;

(V) Twenty (20%) for the period beginning July 1, 2025 and ending June 30, 2026." SOMMERS

3/17/2021 H 2nd Reading:Passed  
3/18/2021 H 3rd Reading:Passed 34-24-0-0-2

#### ROLL CALL

**Ayes:** Representative(s) Andrew, Barlow, Bear, Burkhart, Clausen, Clifford, Duncan, Eklund, Eyre, Flitner, Fortner, Gray, Hallinan, Heiner, Henderson, Hunt, Jennings, Kinner, Laursen, D, Martinez, Neiman, Newsome, Oakley, O'hearn, Olsen, Ottman, Paxton, Sommers, Sweeney, Washut, Western, Wharff, Williams, Wilson

**Nays:** Representative(s) Baker, Banks, Blackburn, Brown, Connolly, Crago, Greear, Haroldson, Harshman, Knapp, Larsen, L, Macguire, Nicholas, Obermueller, Provenza, Roscoe, Schwartz, Sherwood, Simpson, Stith, Walters, Winter, Yin, Zwonitzer

**Conflicts:** Representative(s) Burt, Styvar

**Ayes** 34    **Nays** 24    **Excused** 0    **Absent** 0    **Conflicts** 2

3/18/2021 S Received for Introduction  
3/19/2021 S Introduced and Referred to S03 - Revenue  
3/30/2021 Recalled from Committee Failed: 14-16-0-0-0

#### ROLL CALL

**Ayes:** Senator(s) Baldwin, Biteman, Bouchard, Driskill, Ellis, French, Furphy, James, Mckeown, Pappas, Perkins, Salazar, Schuler, Wasserburger

**Nays:** Senator(s) Anderson, Boner, Case, Cooper, Dockstader, Gierau, Hicks, Hutchings, Kinskey, Kolb, Kost, Landen, Nethercott, Rothfuss, Scott, Steinmetz  
**Ayes** 14    **Nays** 16    **Excused** 0    **Absent** 0    **Conflicts** 0

4/1/2021        S No report prior to CoW Cutoff  
4/7/2021        S:Died in Committee Returned Bill Pursuant to SR 5-4