

**ONE HUNDRED THIRD LEGISLATURE - FIRST SESSION - 2013**  
**COMMITTEE STATEMENT**  
**LB96**

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**Hearing Date:** Thursday March 07, 2013  
**Committee On:** Revenue  
**Introducer:** Dubas  
**One Liner:** Exempt repair or replacement parts for agricultural machinery and equipment from sales and use tax

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File

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**Vote Results:**

<b>Aye:</b>	7	Senators Hadley, Hansen, Janssen, McCoy, Pirsch, Schumacher, Sullivan
<b>Nay:</b>	1	Senator Harr
<b>Absent:</b>		
<b>Present Not Voting:</b>		

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**Proponents:**

Sen. Annette Dubas  
Larry Stauffer  
Mark Othmer  
Pete McClymont  
Jessica Kolterman  
John Hansen

**Representing:**

Introducer  
Self  
Iowa/NE Equipment Dealers Assoc.  
NE Cattlemen  
NE Farm Bureau Federation  
NE Farmers Union

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

**Summary of purpose and/or changes:**

The bill would provide a sales tax exemption for agricultural machinery repair and replacement parts. The exemption is limited to those parts used in commercial agriculture.

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Galen Hadley, Chairperson