



REPUBLICAN CAUCUS STAFF  
HOUSE OF REPRESENTATIVES  
STATE CAPITOL  
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## HOUSE REPUBLICAN STAFF ANALYSIS

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Bill: House File 677 (Formerly HSB 213)  
Committee: Ways And Means  
Date: July 31, 2011  
Staff: Dustin Blythe (1-3452)  
Members: Representative Hein and Representative Paustian

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### **Sales Tax Exemption for Global Positioning Systems used in Farming Operations**

House File 677- clarifies the sales tax exemption for the sales price of global positioning systems, including software activation, and subscription fees, used in farming operations.

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### **Summary of Action**

Passed House Ways and Means Committee 21-4  
Passed the House 80-18  
Died in the Senate

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### **Section by Section Analysis**

#### Section 1

This bill clarifies the use of a sales tax exemption from the sales price of global positioning systems, including software activation and subscription fees when used in farming operations.

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### **Fiscal Impact**

Enactment of House File 677 is estimated to decrease the State sales/use tax receipts by approximately:

FY 2012	\$127,000
FY 2013	\$134,000
FY 2014	\$142,000

*Source: Legislative Services Agency*