

**HB 1009-S2.E - DIGEST**

(AS OF HOUSE 2ND READING 3/10/2009)

Extends the expiration date for the sales and use tax exemption for eligible renewable energy and fuel cell machinery and equipment.

Specifies that the sales and use tax exemption is available to a qualifying utility under the energy independence act, or to a person contracting with a qualifying utility for the sale of electric power generated by eligible renewable energy and fuel cell machinery and equipment.

Provides that the exemption is provided in the form of a refund and that the refund is only for the state portion of the sales tax.

Prohibits the department of revenue from providing refunds under the act for the remainder of a fiscal biennium once the total amount of refunds during the fiscal biennium equals twenty million dollars.