

1st Sub. S.B. 223
Sales and Use Tax Exemptions Modifications

House Amendments

Amendment 1

February 25, 2026 05:15 PM

Representative **Thomas W. Peterson** proposes the following amendments:

1. Line 463 through 469:

- 463 (55) (a) leases of seven or more years or purchases made on or after July 1, 2004, but on
464 or before June 30, [2027]2037, of tangible personal property that:
- 465 (i) is leased or purchased for or by a facility that:
- 466 (A) is {~~an alternative energy~~} a baseload dispatchable electricity production facility;
- 467 (B) is located in the state; and
- 468 (C) (I) becomes operational on or after July 1, 2004; or
- 469 (II) has its generation capacity increased by one or more megawatts on or after