HOUSE RESEARCH
Bill Summary

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Subject: Aggregate removal; modify definition of operator

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Overview

Modifies the definition of "operator" for purposes of the tax on the removal of aggregate by exempting certain transactions. Effective for aggregate sold, imported, transported, or used from a stockpile after June 30, 2004.

Section

1 **Operator; aggregate removal.** Modifies the definition of "operator" for purposes of the aggregate removal tax. Provides that operator does not include persons engaged in a transaction in which the person is allowed to remove or produce aggregate without a mining permit; and (i) the aggregate is not subsequently bought or sold, but rather is given to someone, without any charge, or received in a barter exchange solely for its removal; or (ii) the aggregate is moved within a project's construction limits to other locations within that same project's construction limits.

Effective for aggregate sold, imported, transported, or used from a stockpile after June 30, 2004.