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**HOUSE BILL NO. 2132**

Offered January 9, 2013

Prefiled January 9, 2013

*A BILL to amend the Code of Virginia by adding a section numbered 30-19.1:12, relating to sales and use tax exemption legislation; sunset requirement.*

Patrons—Kearney, Cline and Wilt

Referred to Committee on Rules

**Be it enacted by the General Assembly of Virginia:**

**1. That the Code of Virginia is amended by adding a section numbered 30-19.1:12 as follows:**

**§ 30-19.1:12. Legislation that creates or renews sales and use tax exemptions.**

*No portion of a bill proposing to add a new sales and use tax exemption or renew an existing sales and use tax exemption shall be reported from any committee of the General Assembly unless that portion of the bill is subject to an expiration date of not longer than five years from the effective date of the new or renewed sales and use tax exemption.*

INTRODUCED

HB2132