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**130th Legislature (2020-2022)**

**History and Final Disposition**

LD 538 / SP0226

An Act To Exempt Trailers Sold to Out-of-state Entities from Sales and Use Tax.  
Presented by Senator MIRAMANT of Knox. Referred to the Joint Standing Committee on Taxation. Public Hearing 03/24/21. OTP-AM Accepted 04/28/21. Amended by: CA S-46.  
Carried Over: 07/19/21. Final Disposition: Died On Adjournment 05/09/22.

**Original Bill**

[LD 538 \(130th Legis. 2021\)](#)

**Committee Materials**

Joint Standing Committee on Taxation

- Master file available on request—please include citation: cf130-LD-0538.pdf  
[Public Hearing \(Audio File\) \(TAX\) \(03/24/2021\)](#)  
[Work Session \(Audio File\) \(TAX\) \(03/29/2021\)](#)
- (Click audio link on committee page. Audio files may cover several bills.)

**New Drafts and Amendments**

[Amendment CA \(S-0046\) \(LD 538 2021\) \(Passed\)](#)

**Floor Proceedings and Debate**

[SENATE, March 10, 2021 \(S-81-184\)](#)

p. S-96

[HOUSE, March 30, 2021 \(H-143-199\)](#)

p. H-176

[HOUSE, April 28, 2021 \(H-200-258\)](#)

p. H-228 (Amendment(s) S-46)

[HOUSE, April 28, 2021 \(H-200-258\)](#)

p. H-257 (Amendment(s) S-46)

[SENATE, April 28, 2021 \(S-385-471\)](#)

p. S-413 (Amendment(s) S-46)

[SENATE, May 19, 2021 \(S-472-554\)](#)

p. S-522 (Amendment(s) S-46)

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