## DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRB-2927/P2dn JK:sac:rs

## Representative Moulton:

Please review this draft carefully to ensure that it is consistent with your intent. Based on the most current e-mail messages sent by Scott, I am not sure whether wet corn holding bins should be included as manufacturing-related items that are exempt from the sales and use tax. You may also wish to confirm whether it is appropriate to include the grinding, mixing, and saturation bins.

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