

HB 952 -- SALES TAX ON PERSONAL SERVICES (Icet)

COMMITTEE OF ORIGIN: Ways and Means

This bill authorizes a state sales tax on personal care services beginning July 1, 2005, and ending June 30, 2006. Personal care services are specified as medically oriented tasks having to do with a person's physical requirements which enable the person to be treated as an outpatient rather than an inpatient of a hospital, intermediate care facility, or skilled nursing facility. Personal care services are exempt from local sales taxes.

The bill contains an emergency clause.

FISCAL NOTE: Estimated Income on General Revenue Fund of Unknown in FY 2006, Unknown in FY 2007, and \$0 in FY 2008. Estimated Income on Other State Funds of Unknown in FY 2006, Unknown in FY 2007, and \$0 in FY 2008.