

HB 1865 -- SALES AND USE TAX EXEMPTION FOR UTILITIES USED IN FOOD PREPARATION

SPONSOR: Redmon

This bill authorizes a state and local sales and use tax exemption for electricity, water, gas, and other utilities used or consumed in the preparation of food sold to customers for immediate consumption on or off the premises of a restaurant, cafeteria, fast food restaurant, delicatessen, convenience store, or other similar facility engaged in selling prepared food.