HB 2168 -- STATE AND LOCAL SALES TAX RATE CAP

SPONSOR: Christofanelli

This bill requires after August 28, 2018, the cumulative sales and use tax rate imposed for state and local taxes is not to exceed 12%. If at that time any political subdivision has a cumulative rate above the cap, the political subdivision may continue to levy such rates but not impose any new rates unless the political subdivision repeals other sales taxes so that the total sales tax rate does not exceed 12%.