

HB 2180 -- CERTAIN LOCAL TAXES FOR THE VILLAGE OF LAMAR HEIGHTS

SPONSOR: Kelley (127)

Currently, any village or fourth class city with more than 200 but less than 300 inhabitants and located in any county of the third classification with a township form of government and with more than 12,500 but less than 12,600 inhabitants is authorized to impose a transient guest tax of 6% and a tax of 2% on the gross receipts derived from the retail sales of food by every person operating a food establishment for certain purposes.

This bill would allow such municipality to increase the tax rate on retail sales of food to 6% and would allow both taxes to be used for general revenue purposes.