

HB 340 -- CERTAIN LOCAL TAXES

SPONSOR: Kelley

Currently, any village or fourth class city with more than 200 but fewer than 300 inhabitants located in any county of the third classification with a township form of government and with more than 12,500 but fewer than 12,600 inhabitants is authorized to impose a transient guest tax of up to 6% and a sales tax of up to 2% on the gross receipts derived from the retail sales of food by every person operating a food establishment for the purposes of funding the construction, maintenance, and operation of capital improvements . As originally enacted, this applied to the city of Lamar Heights.

This bill adds emergency services and public safety to the allowable purposes for which the tax revenue can be used.

Upon enactment the bill will continue to apply to the city of Lamar Heights.

This bill is similar to HB 1564 (2024 and HB 1011 (2023).