HCS HB 1107 -- SALES AND USE TAX IMPOSED ON CERTAIN PRODUCTS

SPONSOR: Christ

COMMITTEE ACTION: Voted "Do Pass with HCS" by the Special Committee on Tax Reform by a vote of 7 to 2.

The following is a summary of the House Committee Substitute for ${\tt HB}$ 1107.

Currently, a tax is levied on the retail sale of food at a rate of 1%. This bill changes the definition of food for this purpose to also include all dietary and nutritional supplements. This bill defines dietary and nutritional supplements.

The following is a summary of the public testimony from the committee hearing. The testimony was based on the introduced version of the bill.

PROPONENTS: Supporters say that this bill provides a tax cut to improve access to vitamins and nutritional supplements, benefiting elders, immunocompromised, and low-income communities. Supporters also state this bill will cut taxes on products that improve people's overall health by removing a barrier and ensuring access to healthy dietary supplements. Proponents state that important prenatal vitamins will be more accessible due to this bill.

Testifying in person for the bill were Representative Christ; Chris Schoeman, 1st Phorm; American College of Obstetricians and Gynecologists; Haleon; and Arnie C. Dienoff.

OPPONENTS: There was no opposition voiced to the committee.

Written testimony has been submitted for this bill. The full written testimony and witnesses testifying online can be found under Testimony on the bill page on the House website.