

HB 1587 -- FOOD SALES AND USE TAX

SPONSOR: Smith (46)

Beginning January 1, 2026, this bill eliminates any State sales or use tax from being levied or imposed on any retail sale of food.

The bill modifies the term "food" to include only the types of food that are included in the Supplemental Nutrition Assistance Program.

The provisions of this bill sunset three years after the effective date, unless reauthorized by an act of the General Assembly.

This bill is similar to HB 432 (2025).