

HB 1590 -- SALES AND USE TAX

SPONSOR: Veit

This bill provides that, from August 28, 2025 to June 30, 2027, a retailer may retain the full amount of state sales or use tax on any sales of admission tickets to movies, films, concerts or other musical performances, and the concessions sold at those events.

The bill requires the retailer to document any sales or use tax retained under this provision on a form provided by the Department of Revenue. The forms will be submitted along with the retailer's other sales or use tax returns, as specified in the bill.