

HB 3303 -- SALES AND USE TAX EXEMPTIONS

SPONSOR: Williams

COMMITTEE ACTION: Voted "Do Pass" by the Special Committee on Tax Reform by a vote of 9 to 0. Voted "Do Pass" by the Standing Committee on Rules-Legislative by a vote of 11 to 0

Currently, purchases of tangible personal property made by or on behalf of members of the General Assembly from funds in the member's state expense account are exempt from a variety of sales or use taxes.

This bill exempts such purchases from all state or local sales or use taxes.

PROponents: Supporters say that this bill is clean-up language that broadly refers to any state and local sales and use taxes rather than listing out each individual statute that authorizes a state or local sales and use tax. Those in support of the bill say it ensures the government's funds used for official business can be used without having to pay taxes to do that official business.

Testifying in person for the bill was Representative Williams.

OPponents: There was no opposition voiced to the committee.

OTHERS: Others testifying on the bill say the Department of Revenue did not receive the bill with enough time to do the fiscal note, but they believe the fiscal impact of the bill will be minimal.

Testifying in person on the bill was Zachary Wyatt, Department of Revenue.

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.