## **BILL SUMMARY**

1<sup>st</sup> Session of the 58<sup>th</sup> Legislature

Bill No.: HB 1849
Version: INT
Request Number: 6896
Author: Rep. Fugate
Date: 2/15/2021
Impact: Tax Commission:

Sales Tax Revenue Decrease: Minimal

## **Research Analysis**

HB1849, as introduced, creates sales tax exemptions for parent-teacher associations that are sanctioned by a school district, and for school support organizations, defined as sanctioned non-profit organizations that collect funds in support of a school organization, club, or activity of a school.

Prepared By: Emily Wendler

## **Fiscal Analysis**

The Tax Commission has concluded the sales tax revenue decrease resulting from the proposed exemption will be minimal.

Prepared By: Mark Tygret

## **Other Considerations**

None.

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