

Bill Summary
1st Session of the 58th Legislature

Bill No.:	SB 1305
Version:	CCR
Request No.:	3911
Author:	Sen. Rader
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Bill Analysis

SB 1305 provides a sales tax exemption to a nonprofit entity created prior to January 1, 2019, exempt from federal income taxation, and whose principal function is to aid natural persons following a disaster. Any entity operated exclusively for charitable and educational purposes through the coordination of volunteers for the disaster recovery of homes and offers its services free of charge to survivors who are low income shall be eligible for the exemption. A disaster means damage to property from heavy rain, high winds, tornadic winds, drought, wildfire, snow, ice, geologic disturbances, explosions, chemical accidents or spills, and other events causing damage to property on a large scale.

CCR Changes

The Conference Committee Report for SB 1305 completely substitutes engrossed language with the language described above.

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