## Bill Summary

2<sup>nd</sup> Session of the 58<sup>th</sup> Legislature

Bill No.: SB 1473
Version: INT
Request No.: 2412
Author: Sen. Bergstrom
Date: 01/20/2022

## **Bill Analysis**

SB 1473 creates a sales tax exemption for the state sales tax levied on groceries beginning January 1, 2023. The amount shall be equal to 3.5% of the gross receipts. The amount is decreased to 2.5% of the gross receipts in 2024 and 1.5% in 2025 with a full exemption from state sales tax in 2026. The exemption shall not apply to any sales tax levied by a city or town, or a county, or any other jurisdiction.

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