

## Memorandum

April 16, 2021

To Representative Marquart

From Alexandra Haigler, Legislative Analyst

Jared Swanson, Legislative Analyst

Subject Contents of the H0991A7 amendment (author's amendment)

Below is a summary of what each line in that author's amendment accomplishes:

Page and Line(s)	Purpose
1.2 – 1.11	Clarifies the definition of "restaurants" that are eligible to receive the sales tax exemption for purchases of COVID-19 related equipment. Clarifies that food carts, food tucks, grocery stores, convenience stores, gas stations, bakeries, and delis are not eligible for the exemption.
1.12 – 1.14	Adds \$24.9 million to the county business relief grants appropriation and increases the minimum distribution to \$150,000.

AH/JS/mc