

HOUSE RESEARCH

Bill Summary

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Authors: Mulder

Subject: Sales tax exemption for sales by dance clubs

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Overview

This bill provides a sales tax exemption on admission, food and drink, and other sales at a dance sponsored by a non-profit dance club. This exemption applies to sales by square dance clubs, folk dance clubs, and polka or ballroom dance clubs. The exemption is limited to clubs with less than \$10,000 in annual sales. This exemption and limitation is similar to the current exemption for sales made by youth and senior citizen organizations.