

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 612

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Version: As Introduced

Authors: Nornes and others

Subject: Sales tax exemption for educational materials used in daycare

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Section

- 1 **Licensed childcare facilities.** Provides a sales tax exemption for educational materials used in providing services in a licensed daycare facility. The exemption applies to licensed centers and licensed home daycare. Effective for purchases after June 30, 2001.