

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 928

DATE: March 27, 2007

Version: As introduced

Authors: Dill and others

Subject: Provides that sales of targets to shooting ranges are a sale for resale

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Narrows the definition of a retail sale for sales tax purposes to exclude sales of targets to a shooting range by defining those sales as a sale for resale. Shooting ranges are required to charge sales tax on shooting fees, and membership dues in addition to paying sales tax on their inputs such as clay pigeons and other targets. Effective for sales made after June 30, 2007.