

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 2457
Version: As introduced

DATE: March 8, 2014

Authors: Poppe and Pelowski

Subject: Expands the sales tax exemption for local government purchases

Analyst: Pat Dalton

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Last year the existing sales tax for schools and towns was expanded to include purchases by counties and cities. This bill modifies that exemption to also include housing and redevelopment authorities and port authorities. Under current law some of these entities are tax exempt because their finances are reported to the state auditor as part of the city or county financial report, while others, which report finances separately as a special district, do not get the sales tax exemption.

Effective for sales and purchases made after June 30, 2014.