## HOUSE RESEARCH

## Bill Summary

FILE NUMBER: H.F. 2703 DATE: March 8, 2014

**Version:** As introduced

**Authors:** Pugh and others

**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 further expands the exemption to include purchases by any local government or instrumentality of a local government created under a joint powers agreement.

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