

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 3233  
**Version:** As introduced

**DATE:** March 24, 2014

**Authors:** Wills

**Subject:** Increase sales limit on nonprofit fundraising sales tax exemption.

**Analyst:** Pat Dalton

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Raises the annual limit of non-taxable fundraising sales for nonprofit groups funding activities for youth and senior citizens from \$10,000 to \$20,000 annually. Provides that if a group's fundraising sales exceed the \$20,000 limit, the sales tax would only apply to the portion in excess of \$20,000. Under current law if the \$10,000 limit is exceeded all sales become taxable. Effective for sales made after June 30, 2014.

The \$10,000 limit was included in the original sales tax exemption enacted in 1985 and has never been increased.