

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 412  
**Version:** As introduced

**DATE:** February 6, 2015

**Authors:** Wills and Slocum

**Subject:** Extending the period that a nonprofit may lease a location for tax-exempt fund-raising events

**Analyst:** Pat Dalton

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The bill extends the allowed duration of a short term lease for premises used for tax exempt fund-raising events from 5 days to 10 days. Currently if a non-profit holds an event on premises that they lease for more than 5 days but less than 30 days, the sales at the event are subject to sales tax. When this provision was originally enacted in 1985 the exemption did not apply to events held on premises leased for more than 4 days and less than 30 days. The 4 days was increased to 5 days in 1998.

Effective for sales and purchases made after June 30, 2015.