

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 1132
Version: As introduced

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Authors: Gunther and others

Subject: Sales tax exemption for nonprofit animal shelters

Analyst: Pat Dalton

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Overview

Provides a sales tax exemption for most purchases and most sales by nonprofit animal shelters.

Section

- 1** **Animal shelters.** Provides a sales tax exemption for most purchases and sales made by nonprofit animal shelters.
- Paragraph (a) defines nonprofit animal shelters that qualify for the exemption.
- Paragraph (b) exempts most purchases of items used directly in the activities of rescuing, sheltering, and finding homes for unwanted animals.
- Paragraph (c) exempts the purchase or adoption price of the animals and the shelter's sale of pet supplies and equipment.
- Paragraph (d) exempts fundraising sales made by an animal shelter.
- Effective for sales and purchases made after June 30, 2015.