

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 2134  
**Version:** As introduced

**DATE:** March 6, 2015

**Authors:** Knoblach and Theis

**Subject:** Sales tax exemption for admissions to certain BMX tracks

**Analyst:** Pat Dalton

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Provides a sales tax exemption for admissions to a BMX track own and operated by a 501(c)(3) organization provided the track is sanctioned by a national or regional governing body for bicycle motocross racing. Effective with sales made after June 30, 2015.