

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 404  
**Version:** As introduced

**DATE:** February 13, 2015

**Authors:** Carlson and others

**Subject:** Sales tax exemption for infant and child car seats

**Analyst:** Pat Dalton

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Provides a sales tax exemption for infant and child car seats that meet the safety requirements for child passenger restraint systems established by the U.S. Department of Transportation. Effective for sales made after June 30, 2015.