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## Overview

Provides sales tax exemptions for equipment used for and items purchased as prizes for charitable gambling.

Effective for sales and purchases made after June 30, 2018.

### Section

- 1 Prizes.** Expands the sales tax exemption for items purchased for prizes at festivals, fairs, and carnivals to also exempt items purchased for use as prizes in connection with lawful (i.e. charitable) gambling.
- 2 Lawful gambling equipment.** Exempts from the sales tax, the lease or purchase of gambling equipment by an organization licensed to conduct lawful gambling. The exempt gambling equipment is defined under the current lawful gambling statute and includes permanent and disposable goods including, pull tabs, bingo cards, and similar items as well as electronic devices and associated software.
- 3 Collection; disposition.** With section 2, exempts distributor sales to gambling organizations of pull-tabs and tipboards from the sales tax.