House Research

- Bill Summary -

File Number: H.F. 215 **Date:** March 14, 2017

Version: As introduced

Authors: Wills

Subject: Modify the sales tax exemption for nonprofit fund-raising events on leased

property

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Allows the sales tax exemption for fund-raising events sponsored by nonprofits to include events held on premises leased for up to ten days. Currently the exemption does not apply to events held on premises leased for more than five days but less than 30 days. (Leases of 30 days or more are considered long-term leases.)

Effective for sales and purchases made after June 30, 2017.