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Subject: Modifying the prohibition on local taxes on sales and income

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Modifies the current statutory general prohibition against local government imposing a tax on income or sales by explicitly prohibiting an increase or new excise tax or fee on food and beverages or their containers – at any levy in the distribution process. The prohibition applies to volume and unit taxes as well as those based on value. It applies to food for both human and animal consumption.

Local governments that want to impose a tax despite this prohibition would have to seek special legislation.

Effective the day after final enactment.