

Subject County agricultural society exemption

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Overview

Provides county agricultural societies with a sales tax exemption for sales on the fairgrounds during the regularly scheduled county fair. Requires the county agricultural societies to use an amount equal to the foregone sales tax revenue for maintenance of the county fairgrounds.

Effective for sales and purchases made after June 30, 2019.

Summary

Section	Description
1	<p>Use of a portion of county fair revenue.</p> <p>Provides that a county agricultural society must use an amount equal to the forgone sales tax revenue provided by the exemption under section 2 for maintaining, improving, and expanding the society-owned fairground buildings and facilities. If the fairgrounds are owned by another entity (i.e., the county), the amount must be transferred to the owner of the fairgrounds to be used for that same purpose.</p> <p>Effective July 1, 2019.</p>
2	<p>County agricultural society sales at county fairs.</p> <p>Provides a sales tax exemption for sales by a county agricultural society during its regularly scheduled county fair. Covers admissions, parking, and all other sales made by employees or volunteers of the agricultural society on the fairgrounds.</p> <p>Effective for sales and purchases made after June 30, 2019.</p>