

Subject County Fairs
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Summary

As enacted into law last year, county agricultural societies are not required to collect or remit state sales tax for sales that occur at the county fair. Current law provides that if the society owns the fairgrounds, it must use the savings to maintain or better society-owned fairground buildings and facilities. If a society does not own the fairgrounds, it must transfer the money to the fairgrounds' owner (e.g., a county) who must use it for the same purposes.

As amended, this bill would allow county agricultural societies to retain the savings regardless of fairground ownership and authorize societies to use the proceeds to maintain the fairgrounds or to maintain or better society-owned fairground buildings and facilities.