

Subject Sales tax exemption for county fairs

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## Summary

Expands the sales tax exemption for admissions and parking at county fairs during the scheduled county fair to include presales of parking and admissions for days or events that are part of the county fair. The initial exemption was enacted in the 2019 session. The forgone revenues from the sales tax must be used to fund maintenance and improvement of fair grounds and buildings.

Effective for sales and purchases made after June 30, 2020.