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MEMORANDUM

To: Members of the House Committee on Taxation
From: Office of Revisor of Statutes
Date: February 26, 2025
Subject: House Bill No. 2211 (As Introduced)

Summary

House Bill No. 2211 provides funding to replace lost food sales tax revenue for STAR bond districts established prior to December 31, 2022, and modifies the tax increment definition for such districts.

Section 1 – establishes the STAR bonds food sales tax revenue replacement fund. The Secretary of Revenue would be required to calculate the amount of revenue that would have been generated from sales of food and food ingredients for each star bond project district established prior to December 31, 2022, if the rate of tax had been 6.5%. The star bond project district would receive the differential amounts going back through 2024. The star bond project district would receive the differential amounts for the prior years and years going forward until the expiration of the bonds.

Section 2 – modifies the tax increment definition to include the amount of revenue equal to the amount of state sales and use tax revenue that would have been derived from the sale of food and food ingredients within the district. For STAR bond project districts established on or after December 31, 2022, the base year revenue shall not include revenue resulting from state sales and use tax on the sale of food and food ingredients within the district.