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MEMORANDUM

To: Senate Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: February 4, 2025
Subject: Senate Bill No. 109, as Introduced

Summary

Senate Bill No. 109 relates to sales and compensating use tax and would provide a remittance credit to retailers in an amount equal to 1.5% of such remittance. The total credit amount for each month shall not exceed \$300 for each retailer.

The bill would take effect from and after its publication in the statute book.