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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 18, 2021

Subject: House Bill No. 2413

Summary

House Bill No. 2413 provides a sales tax exemption for purchases by Friends of Hospice of Jefferson County. The sales tax exemption would also apply for sales of entry or participation fees, charges or tickets by Friends of Hospice of Jefferson County for such organization's fundraising event for such purpose.