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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 23, 2021

Subject: House Bill No. 2445

Summary

House Bill No. 2445 provides for a property tax exemption for properties used by a health club. Under the bill, "health club" includes a business whose primary purpose is to offer facilities that contain cardio, weight training or strength and conditioning equipment, or any combination thereof, for the preservation, maintenance, encouragement or development of physical fitness in return for the payment of a fee that entitles the payer to the use of such facilities.