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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: January 19, 2023
Subject: Senate Bill No. 21

Summary

Senate Bill No. 21 would provide an annual sales tax holiday for sales of certain school supplies.

The bill would provide a retailers' sales tax exemption on the first Friday and Saturday of August each year beginning in 2024 for "sales of any school supplies, school instructional materials or school art supplies having a sales price of \$100 or less per item."

The bill provides definitions of the terms "school supply," "school instructional material" and "school art supply" and procedures for administering the exemption.

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