

Bill Summary
1st Session of the 59th Legislature

Bill No.:	SB 1283
Version:	HASB
Author:	Sen. Treat
Date:	05/01/2024

Bill Analysis

SB 1283 clarifies that bottled water as well as food sold with eating utensils provided by the seller shall be subject to the sales tax. Prepared food shall not include food sold in an unheated state by weight, food sold by a seller whose primary North American Industry Classification System (NAICS) classification is manufacturing in Sector 311, or volume as a single item or food sold that ordinarily requires additional cooking. The measure also eliminates the moratorium placed on counties and municipalities with respect to raising the sales tax rate on food and food ingredients.

House Amendments

HA's to SB 1283 eliminates the moratorium placed on counties and municipalities with respect to raising the sales tax rate on food and food ingredients.

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