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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: January 25, 2022

Subject: House Bill No. 2484

Summary

House Bill No. 2484 would levy a sales and compensating use tax rate at 0% for the state rate for sales of food and food ingredients. The bill would allow for the continued levying of city and countywide retailers' sales tax by cities and counties. The nonrefundable food sales tax credit would be discontinued in tax year 2023.

Section 1 – the city and countywide retailers' sales tax would continue to be levied for sales of food and food ingredients.

Section 2 – discontinues the nonrefundable food sales income tax credit starting in tax year 2023.

Section 3 – amends the sales tax definitions section. Accordingly, the definition of “food and food ingredients” was amended to include the following items that would be subject to the 0% rate of state sales tax:

bottled water, candy, dietary supplements, food sold through vending machines, prepared food and soft drinks.

Sections 4 & 5 – impose the 0% rate for sales and compensating use on the sale of food and food ingredients starting January 1, 2023