



TSFX19-1 : 5/23/2023 : DJ  
AMENDMENT TO HB479  
2ND WAYS AND MEANS EDUCATION AMENDMENT TO HB479  
OFFERED BY REPRESENTATIVE GARRETT

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Replace lines 40 through 42 on page 2 with the following:

and use tax rate; and to provide for the levy of sale and use tax on food by counties and municipalites.

Replace line 923 on page 33 with the following:

becoming effective.

(c) An county or municipal governing body that reduces its general or retail sales tax rate on food for local sales and use taxes pursuant to this section may subsequently increase the rate on food not to exceed the rate in effect in the county or municipality on the effective date of this act, unless otherwise provided by law.