



## FISCAL NOTE

### House Bill 236

Committee: Finance and Taxation Education      Sponsor: Representative Neil Rafferty  
Analyst: Tiffany Weaver                                      Date: 05/01/2024

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**House Bill 236** as reported by the Committee on Finance and Taxation Education would reduce sales tax receipts to the Education Trust Fund by an estimated \$10.3 million in fiscal year 2025 and \$11.2 million annually, thereafter until fiscal year 2029, by exempting the gross proceeds of the sale of certain baby supplies, baby formula, maternity clothing, and menstrual hygiene products from state sales and use tax.

This bill could also decrease sales tax receipts to local governments by a cumulative maximum of \$15.2 million annually, if all local governments adopted the exemption provided by this bill.