



FISCAL NOTE

House Bill 51

Committee: Ways and Means Education

Sponsor: Representative Margie Wilcox

Analyst: Tiffany Weaver

Date: 02/06/2024

House Bill 51 as introduced would decrease sales and use tax receipts to the Education Trust Fund by an estimated \$3.1 million annually by exempting the gross proceeds of the sale of hearing instruments from sales and use tax.

This bill would also decrease receipts to local governments by an undetermined amount dependent on the cost of hearing instruments sold within the locality and the applicable local tax rate.