



## FISCAL NOTE

### Senate Bill 159

Committee: Finance and Taxation Education      Sponsor: Senator Arthur Orr

Analyst: Tiffany Weaver      Date: 02/12/2025

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**Senate Bill 159** as introduced would reduce sales tax receipts to the Education Trust Fund by an estimated \$10.5 million annually, beginning in Fiscal Year 2026 and each year thereafter, 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.