



FISCAL NOTE

House Bill 152

Committee: Finance and Taxation Education Sponsor: Representative Neil Rafferty
Analyst: Tiffany Weaver Date: 04/02/2025

House Bill 152 as passed the House of Representatives would reduce sales tax receipts to the Education Trust Fund by an estimated \$13 million annually, for Fiscal Years 2026 through Fiscal Year 2030, by exempting the gross proceeds of the sale of certain baby supplies, baby formula, maternity clothing, diapers, and menstrual hygiene products from state sales and use tax.

This bill could also decrease sales and use tax receipts to local governments by a cumulative estimated maximum of \$17.6 million annually, if all local governments adopted the exemption provided by this bill.