



## FISCAL NOTE

### House Bill 176

Committee: Finance and Taxation Education

Sponsor: Representative Mark Shirey

Analyst: Tiffany Weaver

Date: 04/28/2025

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**House Bill 176** as passed the House of Representatives would decrease sales tax receipts to the Education Trust Fund, beginning in fiscal year 2026, by an estimated \$17.9 million annually, based on information received from the Department of Revenue, by exempting the gross proceeds of the sale of optical aids 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 \$23.5 million annually, if all local governments adopted the exemption provided by this bill.