



## FISCAL NOTE

### Senate Bill 190

Committee: Finance and Taxation Education

Sponsor: Senator J. T. Waggoner

Analyst: Riley Aaron

Date: 02/11/2026

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**Senate Bill 190** as reported by the Committee on Finance and Taxation General Fund would decrease sales and use tax receipts to the Education Trust Fund by an estimated \$63,615 annually, beginning in Fiscal Year 2027 and ending in Fiscal Year 2031, based on information provided by Precision Ocular, by exempting the entity, from paying state sales and use taxes.

This bill could also decrease sales and use tax receipts to the following funds by the following estimated amounts, beginning in Fiscal Year 2027 and ending in Fiscal Year 2031, based on information provided by the entity if the respective local governments adopt an exemption from local sales and use taxes, pursuant to this bill:

County Funds	(\$31,810)
Municipal Funds	(\$63,620)