



FISCAL NOTE

House Bill 87

Committee: Ways and Means Education

Sponsor: Representative Chris Sells

Analyst: Mathieu Fuller

Date: 01/14/2026

House Bill 87 as reported by the committee on Ways and Means Education would, beginning in Fiscal Year 2027, decrease sales tax receipts to the Education Trust Fund by an undetermined amount dependent upon the amount of gross receipts derived from the sale of deer feed, exempted by the bill. This bill could also decrease sales tax receipts to county and municipal funds of local governments by an undetermined amount if the respective local governments adopt an exemption from local sales and use taxes pursuant to this bill.