



FISCAL NOTE

Senate Bill 221

Committee: Finance and Taxation Education Sponsor: Senator Arthur Orr

Analyst: Mathieu Fuller Date: 02/11/2026

Senate Bill 221 as introduced would exclude credit card transaction fees added to the price of goods or services purchased by credit or debit from the calculation of sales and use taxes. This would decrease sales and use tax receipts to the Education Trust Fund and county and municipal funds beginning in Fiscal Year 2027, by an undetermined amount, dependent upon the amount of credit card transaction fees that would no longer be included in the sales and use tax calculation as provided in this bill.