



## FISCAL NOTE

### Senate Bill 236

Committee: Finance and Taxation General Fund    Sponsor: Senator Dan Roberts

Analyst: Mathieu Fuller

Date: 02/24/2026

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**Senate Bill 236** as introduced would decrease sales and use tax receipts to the Education Trust Fund by an estimated \$240 annually, beginning in Fiscal Year 2027 and ending in Fiscal Year 2029, based on information provided by the entities, by exempting Life on Wheels from paying state sales and use taxes.

This bill could also decrease sales and use tax receipts to county and municipal funds by the following estimated annual amounts, beginning in Fiscal Year 2027 and ending in Fiscal Year 2029, based on information provided by the entities, if the respective local governments adopt an exemption from local sales and use taxes, pursuant to this bill:

Fund	Life On Wheels
County Funds	\$150
Municipal Funds	\$270