



## FISCAL NOTE

### Senate Bill 123

Committee: Agriculture, Conservation and Forestry      Sponsor: Senator David Sessions

Analyst: Riley Aaron

Date: 01/21/2026

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**Senate Bill 123** as introduced 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 certain retail fish or other seafood sales, exempted pursuant to the provisions of this bill.

This bill would also decrease sales tax receipts to county and municipal governments, that opt via resolution or local ordinance, to authorize the exemption provided by this bill, by an undetermined amount dependent upon the amount of gross receipts derived from the sale of certain retail fish or other seafood and the applicable local tax rate.