



## FISCAL NOTE

### House Bill 3

Committee: Ways and Means Education

Sponsor: Representative Chip Brown

Analyst: Riley Aaron

Date: 01/20/2026

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**House Bill 3** as reported 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 by the bill.

This bill would also decrease sales tax receipts to county and municipal funds of any local governments that adopt an exemption pursuant to the bill by an undetermined amount dependent upon the amount of gross receipts derived from such sale and the applicable local tax rate.