



FISCAL NOTE

House Bill 3

Committee: Finance and Taxation Education Sponsor: Representative Chip Brown

Analyst: Riley Aaron

Date: 04/06/2026

House Bill 3 as passed the House of Representatives 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 government that adopts an exemption pursuant to this bill by an undetermined amount dependent upon the amount of gross receipts derived from such sale and the applicable local tax rate.