



FISCAL NOTE

House Bill 360

Committee: Finance and Taxation Education Sponsor: Representative Chris Sells

Analyst: Mathieu Fuller

Date: 02/27/2026

House Bill 360 as passed the House of Representatives would decrease annual sales tax receipts to the Education Trust Fund by an estimated \$386,000, beginning in Fiscal Year 2026, by establishing an annual sales tax holiday for ammunition, firearms, and hunting supplies.

This bill could also decrease receipts to county and municipal funds by an estimated \$506,000 annually, beginning in Fiscal Year 2026, if the respective local governments adopt the sales tax holiday.