



## FISCAL NOTE

### House Bill 394

Committee: Finance and Taxation Education      Sponsor: Representative Kelvin Lawrence

Analyst: Mathieu Fuller

Date: 03/13/2026

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**House Bill 394** as passed the House of Representatives would decrease sales and use tax receipts to the Education Trust Fund by approximately \$7,360 annually, beginning in Fiscal Year 2027, based on information provided by the entity, by exempting Freedom Quilting Bee Legacy from paying state sales and use taxes.

This bill could also decrease sales and use tax receipts to counties and municipalities by approximately \$9,650 annually provided the respective local governments adopt an exemption from local sales and use taxes, pursuant to this bill.