



FISCAL NOTE

House Bill 15

Committee: Ways and Means Education

Sponsor: Representative Mark Shirey

Analyst: Tiffany Weaver

Date: 03/17/2026

House Bill 15 as introduced would decrease sales tax receipts to the Education Trust Fund, beginning in fiscal year 2027, by an estimated range of \$14.7 million to \$18.7 million annually, by exempting the gross proceeds of the sale of optical aids from state sales and use tax.

This bill could also decrease sales and use tax receipts to local governments by a cumulative estimated range of \$19.3 million to \$24.5 million annually, if all local governments adopted the exemption provided by this bill.