

**BILL SUMMARY**  
2nd Session of the 53rd Legislature

<b>Bill No.:</b>	<b>HB 2510</b>
<b>Version:</b>	<b>CCR A</b>
<b>Request Number:</b>	
<b>Author:</b>	<b>Rep. Coody</b>
<b>Date:</b>	<b>5/18/2012</b>
<b>Impact:</b>	<b>\$0</b>
	<b>Potential for Fine Revenue</b>

**Research Analysis**

The CCR to HB2510 prohibits a person from making a sales tax exemption granted to an organization in order to make a purchase exempt from sales tax for his or her personal use and provides for misdemeanor and administrative fines and penalties for violations of the law.

Prepared By: Brad Wolgamott

**Fiscal Analysis**

The proposed measure will serve as notification that utilization of a nonprofit's sales tax exemption to purchase items for one's own use is prohibited. Those who ignore and violate the prohibition shall be subject to certain penalties which include the imposition of an administrative fine to be deposited to the General Revenue Fund. Therefore, there is a potential positive increase in both state sales tax collections and deposits to the General Revenue Fund.

Prepared By: Mark Tygret/ John McPhetridge

**Other Considerations**

None.