

**Bill Summary**  
2<sup>nd</sup> Session of the 57<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1810</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.:</b>	<b>2828</b>
<b>Author:</b>	<b>Sen. Stanislawski</b>
<b>Date:</b>	<b>01/28/2020</b>

**Bill Analysis**

SB 1810 exempts from the gross receipts on the sale of food and food ingredients 1.5% of the sales tax, resulting in a 3% sales tax rate. Food and food ingredients are defined as provided in the Streamlined Sales and Use Tax Agreement. The measure excludes alcoholic beverages, tobacco, bottled water, candy, dietary supplements, soft drinks, prepared food, and foods sold for immediate consumption on the premises from the exemption. The exemption shall not apply to sales taxes levied by political subdivisions of the state.

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