

**Bill Summary**  
1<sup>st</sup> Session of the 58<sup>th</sup> Legislature

|                     |                     |
|---------------------|---------------------|
| <b>Bill No.:</b>    | <b>SB 461</b>       |
| <b>Version:</b>     | <b>INT</b>          |
| <b>Request No.:</b> | <b>572</b>          |
| <b>Author:</b>      | <b>Sen. Daniels</b> |
| <b>Date:</b>        | <b>01/20/2021</b>   |

**Bill Analysis**

SB 461 provides a 1% exemption to the sales tax to vendors for the purpose of keeping sales tax records, filing reports, and remitting the tax, provided the vendor or seller is not delinquent in their payment and the amount does not exceed \$2,500.00.

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