

**Bill Summary**  
1<sup>st</sup> Session of the 59<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 406</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.:</b>	<b>85</b>
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**Bill Analysis**

SB 406 provides a sales tax exemption to any 501(c)(3) organization that prevents child abuse and neglect through education, treatment, and advocacy, and operates a facility that offers comprehensive community-based services for abused or neglected children from birth through eighteen (18) years of age. The organization must provide the Tax Commission with its articles of incorporation, organization by-laws, and a notarized letter from the president or chairman of the organization. This exemption shall apply to materials, supplies, and equipment used in the construction or improvement of buildings and other structures owned by the organization and operated in pursuit of the organization's primary and principal purpose as well as any person with whom the organization has duly entered into a construction contract, necessary for carrying out the contract or to any subcontractor to the construction contract.

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