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MEMORANDUM

To: Members of the House Committee on Taxation

From: Office of Revisor of Statutes

Date: February 11, 2026

Subject: House Bill No. 2234 (As Introduced)

Summary

House Bill No. 2234 would provide a sales tax exemption for all sales of tangible personal property or services purchased by Junction City Main Street, Inc., an organization that is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986, for the purpose of seeking to make the designated downtown area an economic engine for the region and a location where friends and families can gather for shopping and socializing.