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## MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation

From: Office of Revisor of Statutes

Date: January 26, 2023

Subject: Senate Bill No. 41

## **Summary**

Senate Bill No. 41 relates to sales and compensating use tax and would provide a remittance credit to retailers in an amount equal to 1.5% of such remittance. The total credit amount for each month shall not exceed \$300 for each retailer.

The bill would take effect from and after its publication in the statute book.