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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 20, 2023

Subject: House Bill No. 2203

Summary

House Bill No. 2203 provides a sales tax exemption for purchases of tangible personal property by Sleep in Heavenly Peace, 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 building and providing handmade, fully furnished beds to children who are sleeping on floors or other places other than beds.