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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 20, 2024

Subject: House Bill No. 2828

Summary

House Bill No. 2828 provides countywide retailer's sales tax authority for Marshall County.

House Bill No. 2828 provides Marshall County the authority to submit a proposition to the electors to impose a countywide retailers' sales tax in an amount up to 1% and pledging the revenue received therefrom for the purpose of financing the costs of constructing or remodeling and furnishing a jail facility. The tax would expire upon payment of all costs authorized in financing such project. Revenues generated by the imposition of this tax would be retained by the county and expended only for the purposes the revenue was pledged.