

**DEPARTMENT OF TAXATION
2006 Fiscal Impact Statement**

1. Patron John H. Chichester

3. Committee Senate Finance

4. Title Retail Sales and Use Tax: Repeals
Expired Statute

2. Bill Number SB 226

House of Origin:

 X **Introduced**

 Substitute

 Engrossed

Second House:

 In Committee

 Substitute

 Enrolled

5. Summary/Purpose:

This bill would repeal a provision of the statute dealing with the sales tax on food for human consumption that expired June 30, 2005.

The effective date of this bill is not specified.

6. No Fiscal Impact. (See Line 8.)

7. Budget amendment necessary: No.

8. Fiscal implications: None.

9. Specific agency or political subdivisions affected:

Department of Taxation

10. Technical amendment necessary: No.

11. Other comments:

This bill repeals an expired provision related to the sales tax on food for human consumption; therefore, the bill merely sanitizes the tax statute of a provision that is no longer applicable.

cc : Secretary of Finance

Date: 01/23/2006 WBS
SB0226F161