

HB 2110 -- SALES TAXES

SPONSOR: Zerr

This bill revises the definition of "sale at retail" as it applies to the provisions regarding sales tax to include individual or group habilitation services for persons with development disabilities to assist the persons with achieving or maintaining maximum self-sufficiency. The bill excludes services provided in an intermediate care facility for the intellectually disabled and services provided by a person or entity that has a license from the Department of Health and Senior Services.

The bill authorizes, beginning on July 1, 2015, and expiring on June 30, 2017, a tax equivalent to 4% of the amount paid for individual or group habilitation services provided to the persons with developmental disabilities excluding specified services.