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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 8, 2023

Subject: House Bill No. 2421

Summary

House Bill No. 2421 provides countywide sales tax authority for Grant County up to an additional 1% for the purpose of financing the construction or remodeling of a courthouse, jail, law enforcement center facility or other county administrative facility. The tax would expire when sales tax sufficient to pay all of the costs incurred in the financing of such facility has been collected by retailers as determined by the Secretary of Revenue.