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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 1, 2022

Subject: House Bill No. 2500

Summary

House Bill No. 2500 would allow Wilson County to submit to the electors the ability to impose a countywide retailers' sales tax in the rate of 0.25%, 0.5%, 0.75% or 1% and pledging the revenue received for the purpose of supporting emergency medical and ambulance services in the county. The tax would expire after 10 years from the date first collected and could be extended for additional periods upon submitting such question to the electors at an election held thereon.