

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 403  
**Version:** As introduced

**DATE:** February 2, 2015

**Authors:** Carlson and others

**Subject:** Expands the sales tax exemption for nonprofit groups to include non-profits providing Olympic training.

**Analyst:** Pat Dalton

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Currently, nonprofit organizations that are operated exclusively for educational purposes may purchase certain items used in providing their services exempt from sales tax. Youth athletic organizations may qualify for this exemption but adult sports clubs do not qualify. This bill states that a nonprofit organization that provides athletic training for both youth and adults will qualify for the exemption if:

1. it would qualify if it only served youth; and
2. it is sanctioned by or affiliated with a national governing body by the U.S. Olympic Committee.

Effective for sales and purchases made after June 30, 2015.