

# H.F. 157

With the author's H0157A2 amendment

**Subject** Sales tax exemption for certain nonprofit food programs

**Authors** Brand and others

**Analyst** Pat Dalton

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## Overview

Allows a sales tax exemption for a nonprofit organization's purchase of prepared food when the food is purchased under contract to fulfill its charitable mission of provision of food through the federal Child and Adult Care Food Program or the federal Summer Food Service Program to unaffiliated sites. Prepared food is currently excluded from the general sales tax exemption for charitable nonprofit organizations. This would not exempt prepared food purchased on an ad hoc basis or not used directly in these programs (i.e. prepared food ordered to feed board members at a board meeting, or volunteers at an appreciation banquet would remain taxable).

Effective for sales and purchases made after June 30, 2019.