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## **MEMORANDUM**

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 1, 2022

Subject: Senate Bill No. 327

## **Summary**

Senate Bill No. 327 would exclude from the definition of "sales or selling price" in determining sales tax those delivery charges that are separately stated on the invoice, bill of sale or similar document given to the purchaser.