Kurr Handout 2

Cost to lower sales tax to the indicated rate

Rate	Dollar Amount	
4.50%	\$	0
4.40%	\$	34,197,636
4.30%	\$	68,395,272
4.25%	\$	85,494,090
4.20%	\$	102,592,908
4.10%	\$	136,790,544
4.00%	\$	170,988,180

Current Rate Sales Tax Rate is 4.5%

Assumed revenue target of \$1.538 billion

Section 2: refers to services provided in the state like cable television, laundry, barbers, etc....

Section 3: refers to businesses engaged in oil and gas services

Section 4: refers to pay tax on utilities

Section 5: refers to telecommunications services like a call center

Section 6: refers to cell phone service

Section 7: refers to museums, concerts, and other ticketed events to the public.

Section 8: refers to taxis, uber, lyft, buses, etc... as it relates to transporting passengers

Section 9: refers to services provided by a financial institution, think services provided by banks

Section 10: refers to the renting of something

Section 11: similar to section 8, but just in a different chapter, use tax

Section 12: similar to section 6, but just in a different chapter, use tax

Section 13: similar to section 5, but just in a different chapter, use tax

Section 14: ancillary services – think ambulance services, but not sure how DOR defines this

Section 15: farm machinery and related ag equipment

Section 16: mechanical or electronic amusement device like bowling, pinball machines, arcade machines, etc...