

2082

Sponsor(s): Representatives Conway and Kessler

Brief Title: Providing the taxation of restaurants.

HB 2082 - DIGEST

Declares that, upon every person engaging within this state in the business as a restaurant, tavern, and bar; as to such persons the amount of the tax with respect to such activities shall be equal to the gross income derived from such activities multiplied by the rate of 0.275 percent. As used in this section, "restaurant" does not include grocery stores, minimarkets, or convenience stores.