

**HB 1311 - DIGEST**

Authorizes a business and occupation tax deduction on certain amounts received: (1) By a zoological facility, which represents income derived from business activities conducted by the facility; or

(2) From the United States or any instrumentality thereof or from this state or any municipal corporation or subdivision thereof as compensation for, or to support, zoological exhibitions, presentations, performances, or education programs provided by a zoological facility.