

**HB 2118 - DIGEST**

Provides a retail sales tax exemption to public high school students required by their school to pay a fee to park a vehicle on school property during normal school hours.

Provides a sales tax exemption on public high school student parking fees.

Provides school districts the ability to deposit parking fees paid by students in the associated student body program fund as an additional revenue source to support student body activities.

Expires July 1, 2024.