

**SB 6487 - DIGEST**

Prohibits a local retail sales and use tax from being imposed if an adjacent city, which did not exist at the time of initial determination of the potential annexation area, would be able to annex the area without claiming the tax.

Requires the legislative authority of an adjacent city to adopt an ordinance that states that the city would be able to annex the area without claiming the tax as evidence of their ability to do so.