

**HB 2163.E - DIGEST**

(DIGEST AS ENACTED)

Eliminates the sales and use tax exemption for bottled water and the streamlined sales tax mitigation to local governments.

Narrows a use tax exemption for self-produced fuel.

Adopts a new program, with regard to remote sellers, referrers, and marketplace facilitators, where remote sellers meeting a specified threshold of gross receipts from retail sales into the state have the option to collect retail sales or use tax on taxable retail sales into the state or comply with certain sales and use tax notice and reporting provisions.

Expands economic nexus for business and occupation taxes.

Changes the date in which public utility privilege tax revenues must be distributed.