

**SB 5112 - DIGEST**

Invests in education and other vital public services by:

- (1) Narrowing the use tax exemption for extracted fuel;
- (2) Modifying the nonresident sales and use tax exemption;
- (3) Eliminating the sales and use tax exemption for bottled water; and
- (4) Addressing the real estate excise tax on foreclosures; the limit trade-in exclusion; the business license fee; the interest rate on assessments and refunds; trust fund accountability; the economic nexus for retailing business and occupation tax; and the public works assistance account.