

Bill History
Session Year 2021
Proposed S.B. No. 734

[Proposed Bill](#)

Introducer(s):

SEN. DAN CHAMPAGNE, 35th DIST.

Title: AN ACT CONCERNING THE SALES TAX TREATMENT OF CERTAIN REBATES AND PROMOTIONAL ITEMS.

Statement of Purpose: To exclude from the sales and use taxes (1) the portion of the purchase price of taxable tangible personal property or taxable services for which a purchaser may obtain a cash rebate from the manufacturer or a third-party, and (2) taxable tangible personal property advertised as free, that are ultimately no cost to the purchaser through the meeting of certain contractual obligations.

Bill History:

01-29-2021 REFERRED TO JOINT COMMITTEE ON Finance, Revenue and Bonding Committee

Co-sponsor(s):