
FISCAL NOTE

Senate Bill 165 as introduced would exempt the purchase or rental of detection dogs from state, county, and municipal rental and sales and use taxes, which could decrease receipts to the Education Trust Fund, State General Fund, and county and municipal funds by an undetermined amount dependent upon the amount of the sale, lease, or rental of detection dogs and the number of detection dogs that are sold, leased, or rented, to or from, a certified detection dog trainer or an employer of certified detection dog trainer.

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Greg Albritton, Chairperson
Finance and Taxation General Fund