

Bill No.: SF0111 **Effective:** Immediately

LSO No.: 18LSO-0509

Enrolled Act No.: SEA No. 0034

Chapter No.: 45

Prime Sponsor: Driskill

Catch Title: **Property taxation-digital currencies.**

Subject: Exemption from property taxation for virtual currencies.

Summary/Major Elements:

- Exempts virtual currencies from property taxation.
- “Virtual currency” is defined as any type of digital representation of value that is:
 - Used for exchange, accounting or to store value; and
 - Not recognized as legal tender.

Comments:

- Effective immediately.

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