

Bill No.: HB0229 **Effective:** 7/1/2023

LSO No.: 23LSO-0691

Enrolled Act No.: HEA No. 0057

Chapter No.: 123

Prime Sponsor: Larson, JT

Catch Title: **Electronic payment of sales and use taxes.**

Subject: Electronic payment of sales and use taxes

Summary/Major Elements:

- This act clarifies that the Department of Revenue and county treasurers are authorized to collect sales and use taxes electronically.
- This act also specifies that county treasurers may charge a processing fee to recoup fees that are charged to the county for processing electronic payments.
- The act makes an appropriation of \$228,000.00 to the Department of Revenue for costs to enable the Department and counties to receive electronic payments of sales and use taxes.

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