



Substitute House Bill 1406
Important Facts/Timelines

1. Effective date of the law is July 28, 2019
2. Local legislative authority must pass a Resolution of Intent BEFORE January 28, 2020, to take advantage of the tax rebate (0.0146% of the local sales and use tax)
3. If all seven cities decide to have the county take the tax distribution for all jurisdictions, then each of the seven cities will pass a resolution stating their intent NOT to take the tax and support the county to do so
4. Pass a county Ordinance BEFORE July 28, 2020 that
 - a. Takes the tax distribution
 - b. States the framework for how the monies will be used
5. County must inform the Department of Revenue no less than 30 days in advance of taking the tax rebate distribution
6. County will take the tax distribution in the amount that the state Department of Revenue calculates
 - a. Cannot take more in tax distribution in a given fiscal year than the Department of Revenue calculates
 - b. Can again take the tax distribution calculated at the beginning of the next fiscal year
7. County must report annually to the Department of Commerce on the collection and use of the revenue
 - a. The Department of Commerce must adopt rules prescribing content of such reports by December 1, 2019

