

## HOUSE REPUBLICAN STAFF ANALYSIS

Bill:	House File 1019	House Committee:	<b>PASSED</b> on 4/16/25 (24-0)
Committee:	Ways and Means	House Floor:	
Floor Manager:	Rep. Hermanson	Senate Floor:	
Date:	April 23, 2025	Governor:	
Staff:	Kristi Kious (2-5290)		

### Sales Tax Exemption—Toilet Paper

- Exempts toilet paper from sales tax.
- Fiscal Note:

**Figure 1 — Fiscal Impact of HF 1019**  
(in Millions)

	General Fund	SAVE	LOST
FY 2026	\$ -6.0	\$ -1.2	\$ -1.2
FY 2027	-6.2	-1.2	-1.2
FY 2028	-6.3	-1.3	-1.2
FY 2029	-6.4	-1.3	-1.2
FY 2030	-6.5	-1.3	-1.3

### Section by Section Analysis

#### Section 1 – Exemptions (423.3)

This section provides that the sales price of toilet paper is exempt from sales tax.