

HB 346 -- Sales Tax Exemptions for Captive Wildlife

Sponsor: Guernsey

This bill exempts the sale of captive wildlife and the sale of feed for captive wildlife from state and local sales and use taxes. Captive wildlife includes, but is not limited to, exotic partridges, gray partridge, northern bobwhite quail, ring-necked pheasant, captive waterfowl, captive white-tailed deer, captive elk, and captive furbearers held under a permit issued by the Department of Conservation for hunting purposes.