



WILL METCALF
Texas State Representative
District 16

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Metcalf Successfully Carries Legislation to Reduce Taxes at County Fairs

AUSTIN – State Representative Will Metcalf (R - Conroe) authored and passed House Bill 2684 during the 86th Session of the Texas Legislature. HB 2684 exempts sales tax from a non-profit organization for sales that take place at a county fair. House Bill 2684 was sponsored in the Senate by Senator Robert Nichols (R - Jacksonville). This bill was signed by Governor Abbott on May 31, 2019 and will become effective September 1, 2019.

Current law only allows two days of tax-free sales from a non-profit organization. Most county fair events last longer than two days, leaving the county fair and non-profit sellers liable for the remittance of sales taxes on sales beyond two days. House Bill 2684 ties this exemption to the presence of a county fair, allowing the county fair and other non-profit sellers to sell their items tax free for the duration of the county fair.

"Our county fairs and the charity organizations that operate on their grounds are all part of our local fabric," said Metcalf. "I wanted to ensure that we kept their overhead and cost of operations low. This will also ensure that tax related costs are not shifted to the end purchaser at the fair, often times an FFA or 4H student buying wood chips for an animal stall or a family seeking to have a great time within their budget. House Bill 2684 ensures that our county fairs and the charities behind them will stay strong and prosperous in the years to come."

Cody Bartlett, HD 16 Constituent and Montgomery County Fair Executive Committee Member said, "This legislation allows County Fairs to remain focused on their mission, which in Montgomery County is Youth and Education. At the end of the day, this bill frees up more dollars to be put towards scholarships as well as educational and entertaining fair programming which is a great benefit to our county's students and families who participate in and enjoy our event."

From Nanci Kimmey, Texas Association of Fairs & Events President:

"The support and subsequent passing of HB 2684, "The County Fair Tax Break" will aid in opening up many new economic avenues for our County Fairs throughout the state of Texas. This legislation will release our County Fairs of the burden of sales tax and allow this extra revenue to improve and enhance, not only the fair, but the economic impact of the youth, educational, and scholarship programs in their county."

For more information, contact our Capitol office at (512) 463-0726.

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REPRESENTATIVE WILL METCALF represents District 16, which encompasses parts of Montgomery County (Conroe, Montgomery, Willis, New Caney, and Splendora).