

**MINUTES OF THE  
SENATE COMMITTEE ON REVENUE AND ECONOMIC DEVELOPMENT**

**Eighty-first Session  
March 9, 2021**

The Senate Committee on Revenue and Economic Development was called to order by Chair Dina Neal at 1:00 p.m. on Tuesday, March 9, 2021, Online. [Exhibit A](#) is the Agenda. All exhibits are available and on file in the Research Library of the Legislative Counsel Bureau.

**COMMITTEE MEMBERS PRESENT:**

Senator Dina Neal, Chair  
Senator Julia Ratti, Vice Chair  
Senator Moises Denis  
Senator Ben Kieckhefer  
Senator Heidi Seevers Gansert

**STAFF MEMBERS PRESENT:**

Russell Guindon, Principal Deputy Fiscal Analyst  
Joe Reel, Deputy Fiscal Analyst  
Michael Nakamoto, Deputy Fiscal Analyst  
Barbara Williams, Committee Secretary

CHAIR NEAL:

I will open the work session on Senate Bill (S.B.) 25.

**SENATE BILL 25**: Revises provisions governing the determination of whether food for human consumption is subject to sales and use taxes. (BDR 32-282)

JOE REEL (Deputy Fiscal Analyst):

Senate Bill 25 was heard by this Committee on February 25 and is summarized on the work session document ([Exhibit B](#)).

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SENATOR RATTI MOVED TO DO PASS S.B. 25.

SENATOR DENIS SECONDED THE MOTION.

THE MOTION CARRIED UNANIMOUSLY.

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CHAIR NEAL:

Seeing no public comment, this meeting is adjourned at 1:06 p.m.

RESPECTFULLY SUBMITTED:

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Barbara Williams,  
Committee Secretary

APPROVED BY:

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Senator Dina Neal, Chair

DATE: \_\_\_\_\_

EXHIBIT SUMMARY				
Bill	Exhibit Letter	Begins on Page	Witness / Entity	Description
	A	1		Agenda
S.B. 25	B	1	Joe Reel	Work Session Document