

Bill History
Session Year 2026
Proposed S.B. No. 102

[Proposed Bill \[doc\]](#) [FIN Vote Tally Sheet \(Reserved for Subject Matter Public Hearing\)](#)

Introducer(s):

SEN. MARTIN M. LOONEY, 11th DIST.

Title: AN ACT CONCERNING THE DISTRIBUTION OF THE SALES AND USE TAXES IMPOSED ON MEALS SOLD BY AN EATING ESTABLISHMENT, CATERER OR GROCERY STORE.

Statement of Purpose: To provide that the additional one per cent sales and use taxes imposed on meals sold by an eating establishment, caterer or grocery store be distributed to the municipalities in which the revenue was generated.

Bill History:

02-09-2026 REFERRED TO JOINT COMMITTEE ON Finance, Revenue and Bonding Committee

02-18-2026 RESERVED FOR SUBJECT MATTER PUBLIC HEARING

02-20-2026 PUBLIC HEARING 02/27

Co-sponsor(s):

Rep. Aundre Bumgardner, 41st Dist.