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## **MEMORANDUM**

To: Mary Peterson, Commissioner, Department of Taxes

From: House Committee on Ways and Means

Date: May 1, 2015

Subject: Education and Outreach Efforts Re: Candy and Soda Sales Tax

In response to concerns about the proposed elimination of the sales tax exemption on candy and soda, the House Committee on Ways and Means requests the Department of Taxes to provide education and outreach to affected businesses. During the first year of this tax implementation, the committee's expectation is the emphasis will be on education rather than enforcement as a means to successful implementation.