

**HB 2334-S - DIGEST**

(AS OF HOUSE 2ND READING 2/11/16)

Revises the following definitions for business and occupation tax purposes: (1) "Sale at retail" and "retail sale" with regard to yoga, chi gong, or martial arts classes, training, or events held at a facility that is not operated within and as part of an athletic or fitness facility; and

(2) "Physical fitness activities" to include participating in yoga, chi gong, or martial arts.