

STATEMENT OF PURPOSE

RS24903

The purpose of this legislation is to provide a sales and use tax exemption for sales to or purchased by free medical clinics.

FISCAL NOTE

In the preceding two year period, the ten registered Free Clinics in Idaho had a sales tax obligation of \$11,527.00 in 2015 and \$9822.00 in 2016. The average is equal to \$10,675.00. 84% or \$8,966.00 is the fiscal impact to the General Fund. 16% or \$1,708.00 is the fiscal impact to local governments.

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).