

REVISED

## STATEMENT OF PURPOSE

RS27694 / H0494

This legislation will increase the grocery tax credit from \$120 to \$135 per person for individuals age 65 and older and from \$100 to \$135 per person for all others. The average individual pays approximately \$124 per year in sales tax on groceries. This change will essentially offset the sales tax paid on groceries by all Idaho citizens.

## FISCAL NOTE

There will be no impact to the General Fund or to county, city or other local governmental entities. Funding to cover the increased food tax credit shall come from the Tax Relief Fund (Wayfair Fund). The increased tax credit will be offset by a reduction of \$48 million to \$49 million in the Tax Relief Fund.

### Contact:

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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).