

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 263

BY WAYS AND MEANS COMMITTEE

AN ACT

1 RELATING TO TAXATION; AMENDING CHAPTER 36, TITLE 63, IDAHO CODE, BY THE AD-
2 DITION OF A NEW SECTION 63-3622XX, IDAHO CODE, TO PROVIDE THAT ANIMAL
3 ADOPTION AND RESCUE FEES ARE NOT SUBJECT TO SALES AND USE TAXES; AND
4 DECLARING AN EMERGENCY AND PROVIDING AN EFFECTIVE DATE.
5

6 Be It Enacted by the Legislature of the State of Idaho:

7 SECTION 1. That Chapter 36, Title 63, Idaho Code, be, and the same is
8 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
9 ignated as Section 63-3622XX, Idaho Code, and to read as follows:

10 63-3622XX. ANIMAL ADOPTION AND RESCUE FEES. Any fee charged by a non-
11 profit entity that has tax-exempt status under section 501(c)(3) of the In-
12 ternal Revenue Code for the adoption or rescue of an animal is deemed a ser-
13 vice fee and not the sale or use of tangible personal property. Such adoption
14 or rescue fees, which may include costs ordinarily and necessarily incurred
15 by the nonprofit entity for the care, feeding, housing, and transportation
16 of such adopted or rescued animal, shall not be subject to the taxes imposed
17 by this chapter and have never been subject to such taxes.

18 SECTION 2. An emergency existing therefor, which emergency is hereby
19 declared to exist, this act shall be in full force and effect on and after
20 July 1, 2025.