

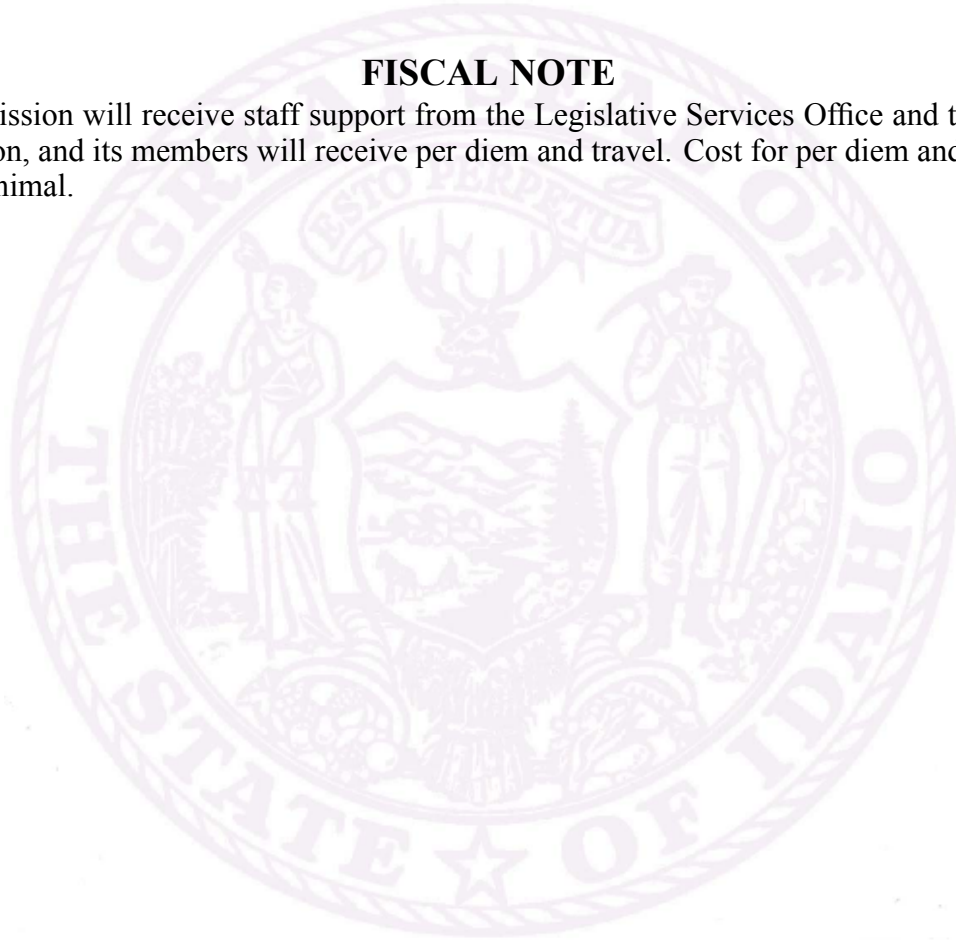
STATEMENT OF PURPOSE

RS19354

This legislation will create the Idaho Tax Review Commission, consisting of sixteen members (including legislators, a member of the state tax commission, and members of the public), charged with studying each sales and use tax exemption one or more times every eight years and reporting its findings and recommendation to the Legislature and the Governor. The commissions study will determine the fiscal impact of each exemption and evaluate it in accordance with the criteria contained in the Final Report of the 2007 Interim Committee on Tax Exemptions.

FISCAL NOTE

The commission will receive staff support from the Legislative Services Office and the State Tax Commission, and its members will receive per diem and travel. Cost for per diem and travel costs will be minimal.



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