

## STATEMENT OF PURPOSE

### RS20704

The legislation extends the sunset date of July 1, 2011 contained in Idaho Code Section 63-3622QQ to December 31, 2014. Code Section 63-3622QQ provides a rebate of the sales and use tax for purchases of machinery and equipment used in generating electricity using fuel cells, low impact hydro, geothermal resources, biomass, cogeneration or landfill gas as the principal source of power.

### FISCAL NOTE

None



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