

STATEMENT OF PURPOSE

RS21648

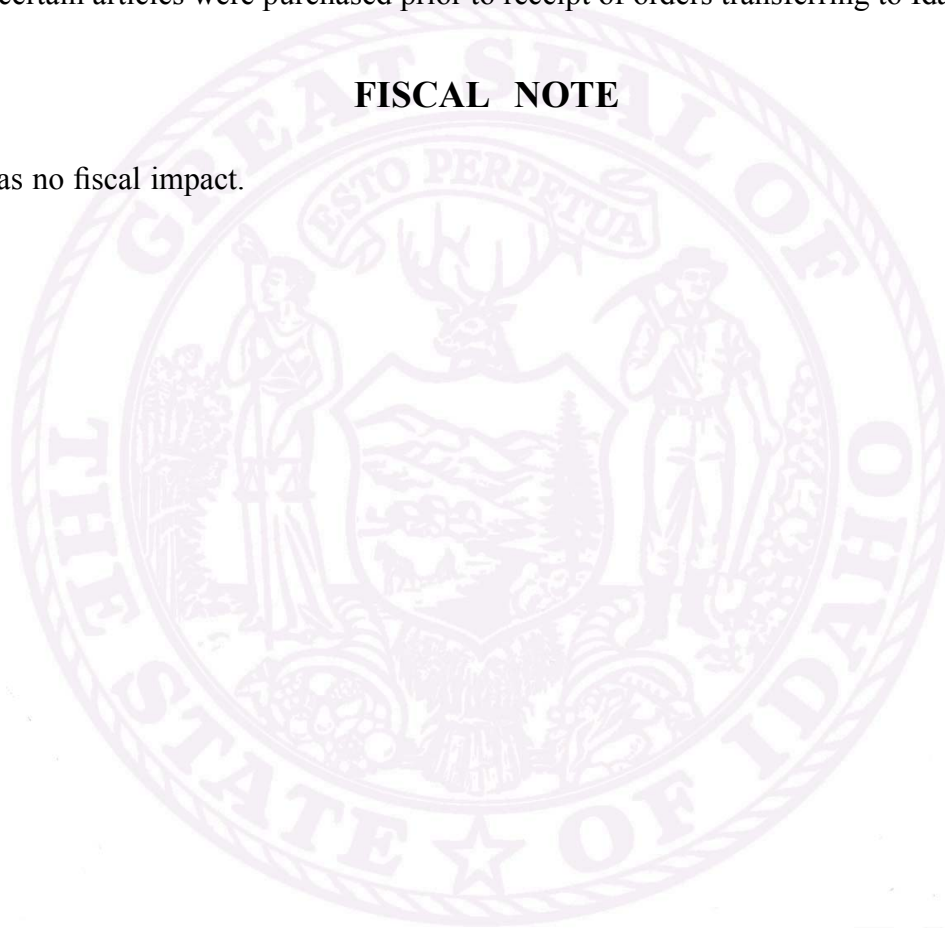
This bill makes technical corrections to the Idaho Sales Tax Act.

Section one updates the sales and use tax exemption for food purchased with federal food stamps. Formerly known as Food Stamps, the program is now called the federal Supplemental Nutrition Assistance Program (SNAP). This bill recognizes this change. There is no change in the scope of the exemption.

Section two clarifies that use tax shall not be imposed on military members and accompanying spouses if certain articles were purchased prior to receipt of orders transferring to Idaho.

FISCAL NOTE

This bill has no fiscal impact.



Contact:

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