

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 15

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1
2 RELATING TO THE SALES AND USE TAX; AMENDING CHAPTER 36, TITLE 63, IDAHO CODE,
3 BY THE ADDITION OF A NEW SECTION 63-3607A, IDAHO CODE, TO DEFINE THE TERM
4 "PRIMARY" OR "PRIMARILY" WITH RESPECT TO THE USE OF TANGIBLE PERSONAL
5 PROPERTY FOR SALES AND USE TAX PURPOSES.

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 63-3607A, Idaho Code, and to read as follows:

10 63-3607A. PRIMARY OR PRIMARILY. (1) With respect to the use of tan-
11 gible personal property, "primary" or "primarily" means the predominant or
12 greatest use of the property.

13 (2) In determining the primary use of tangible personal property, all
14 uses of the property shall be aggregated into total taxable uses and total
15 nontaxable uses pursuant to the provisions of this chapter. The primary use
16 shall be the greater of the total taxable use or total nontaxable use.

17 (3) The use of tangible personal property shall be measured in terms of
18 hours, miles, gallons or other measure commonly or customarily used to mea-
19 sure or determine use of the property.