

## STATEMENT OF PURPOSE

### RS22676

The purpose of this legislation is to amend Section 63-602JJ of the Idaho Code, so that only operating property used for the actual production of electricity or a substation shall be exempt from taxation.

### FISCAL NOTE

There is no impact on the general fund. There will be an increase of taxable valuation to counties for the value of buildings and personal property that is not used in the production of electricity.



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