

Sales Tax Exemptions

Sales Tax Return

1. Total Sales..... •		
2. Less nontaxable sales..... •		
3. Net taxable sales (line 1 minus line 2).....		
4. Items subject to use tax..... •		
5. Total taxable (add lines 3 and 4).....		
6. Tax (6% of Line 5)..... •		
7. Adjustments (attach explanation)..... •		
8. Tax due (total of lines 6 and 7).....		
9. Penalty (add after due date) •		
10. Interest (add after due date)..... •		
11. Total due.....		

Impact of Exemptions by Enactment Date

Enacted in 1965	\$1,870 million
Enacted after 1965	\$236 million
Total Exemptions	\$2,106 million

2016 estimates from General Fund Revenue Book

Impact of Exemptions by Category

Tangible Personal Property	\$648 million
Service & Labor	\$1,210 million
Real Property	\$151 million
Idaho Government	\$30 million
Specific Organizations	\$65 million
Total Exemptions	\$2,104 million

2016 estimates from General Fund Revenue Book

Personal Consumption Expenditures [percentage of total]

