

Sales Tax Exemptions

Sales Tax Return

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|---|--|--|
| 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]

