

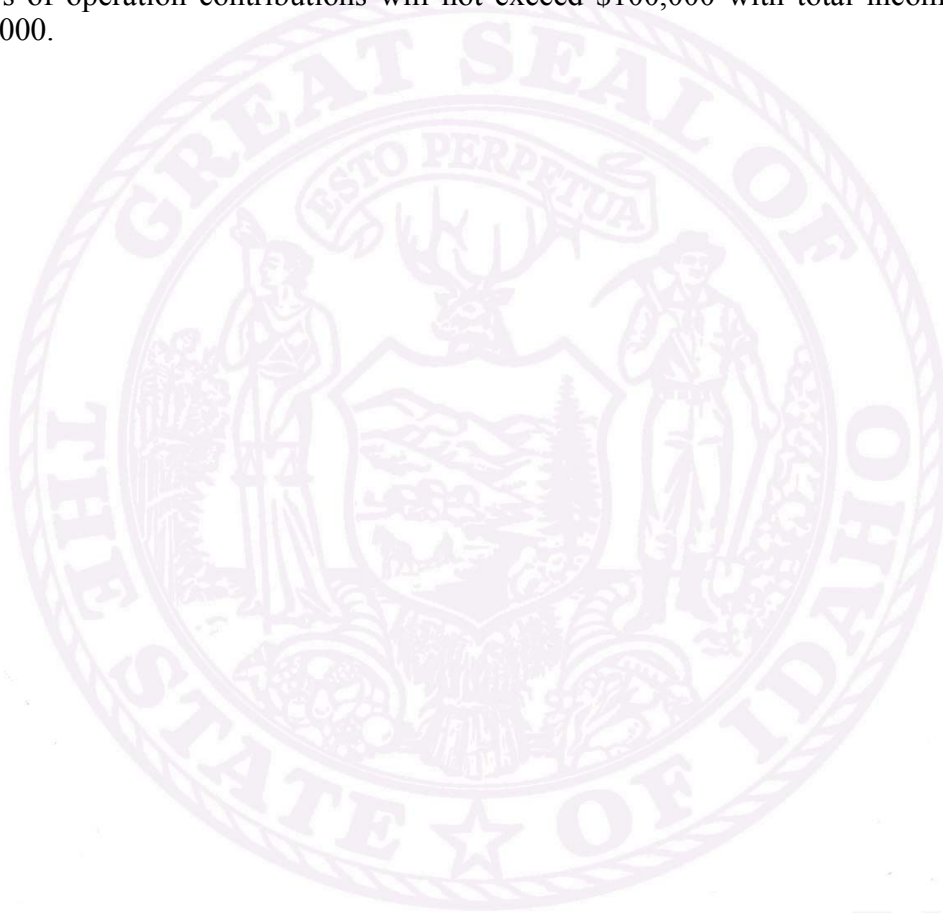
STATEMENT OF PURPOSE

RS24323

This legislation adds the opportunity scholarship program to those entities qualifying for an income tax credit as identified in Section 63-3029A, Idaho Code. This corrects an apparent oversight that occurred when the opportunity scholarship program was created.

FISCAL NOTE

This adds the opportunity scholarship program created by Section 33-4303, Idaho Code, to those entities presently found in Section 63-3029A, Idaho Code, contributes to the opportunity scholarship program will thus be eligible for an income tax credit. It is anticipated that in the initial years of operation contributions will not exceed \$100,000 with total income tax credits under \$50,000.



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