

**STATEMENT OF PURPOSE**

**RS24813**

This bill moves the statute for spousal relief from the income subtraction section of the Idaho income tax act and moves it to the collections area of the income tax act. This bill also makes some minor technical corrections to code section 63-3022 which references the bill being moved.

**FISCAL NOTE**

There is no impact on the general fund. The statute is not being changed, only moved; therefore there is no increase or decrease of tax revenue.

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**DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).**