

Moved by Bayer

Seconded by Vick

IN THE SENATE  
SENATE AMENDMENT TO H.B. NO. 67

AMENDMENT TO THE BILL

1  
2 On page 1 of the printed bill, delete lines 7 through 37, and delete  
3 pages 2 and 3, and insert:

4 "SECTION 1. That Chapter 36, Title 63, Idaho Code, be, and the same is  
5 hereby amended by the addition thereto of a NEW SECTION, to be known and des-  
6 ignated as Section 63-3622VV, Idaho Code, and to read as follows:

7 63-3622VV. FOOD FOR HUMAN CONSUMPTION. There is hereby exempted from  
8 the taxes imposed by this chapter the sale of food sold for human consump-  
9 tion. The types and kinds of food products eligible for exemption by this  
10 section shall be the same types and kinds of food products that are eligible  
11 for purchases with benefits provided under the federal supplemental nutri-  
12 tion assistance program (SNAP) and do not include restaurant sales of food.

13 As used in this section, "food" shall have the same definition as pro-  
14 vided in 7 U.S.C. 2012 as that section existed on January 1, 2017.

15 SECTION 2. That Section 63-3024A, Idaho Code, be, and the same is hereby  
16 repealed.

17 SECTION 3. That Section 63-3077G, Idaho Code, be, and the same is hereby  
18 repealed.

19 SECTION 4. This act shall be in full force and effect on and after Jan-  
20 uary 1, 2018."

21 CORRECTION TO TITLE

22 On page 1, delete lines 2 through 5, and insert:  
23 "RELATING TO TAXATION POLICIES REGARDING FOOD; AMENDING CHAPTER 36, TI-  
24 TLE 63, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 63-3622VV, IDAHO  
25 CODE, TO PROVIDE A SALES AND USE TAX EXEMPTION FOR FOOD SOLD FOR HUMAN  
26 CONSUMPTION AND TO PROVIDE A DEFINITION OF "FOOD"; REPEALING SECTION  
27 63-3024A, IDAHO CODE, RELATING TO THE GROCERY TAX CREDIT; REPEALING  
28 SECTION 63-3077G, IDAHO CODE, RELATING TO THE EXCHANGE OF INFORMATION  
29 WITH THE DEPARTMENT OF CORRECTION; AND PROVIDING AN EFFECTIVE DATE."