

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 516

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO SALES TAX EXEMPTIONS; AMENDING CHAPTER 36, TITLE 63, IDAHO CODE,  
2 BY THE ADDITION OF A NEW SECTION 63-3622WW, IDAHO CODE, TO PROVIDE A PAR-  
3 TIAL SALES AND USE TAX EXEMPTION FOR QUALIFIED VEHICLES, TO PROVIDE A  
4 DEFINITION OF "QUALIFIED VEHICLE" AND TO PROVIDE LIMITATIONS; AND PRO-  
5 VIDING A SUNSET DATE.  
6

7 Be It Enacted by the Legislature of the State of Idaho:

8 SECTION 1. That Chapter 36, Title 63, Idaho Code, be, and the same is  
9 hereby amended by the addition thereto of a NEW SECTION, to be known and des-  
10 ignated as Section 63-3622WW, Idaho Code, and to read as follows:

11 63-3622WW. VEHICLES USING ALTERNATIVE FUELS OR ELECTRICITY. There is  
12 exempted from the taxes imposed by this chapter fifty percent (50%) of the  
13 value of the sale of a qualified vehicle. As used in this section, "qual-  
14 ified vehicle" means a newly purchased motor vehicle as defined in section  
15 63-3606B, Idaho Code, registered in the state of Idaho, that is originally  
16 equipped so that the vehicle shall be propelled by natural gas in either a  
17 liquid or gaseous state, by propane, or by plug-in electricity that draws  
18 electricity exclusively from a battery with a capacity of not less than four  
19 (4) kilowatt hours and that is capable of being recharged from an external  
20 source of electricity. The exemption allowed by this section shall be on  
21 only the original purchase of a qualified vehicle registered in the state of  
22 Idaho and may only be used once per qualified vehicle. The sales and use tax  
23 exemption provided by this section may not be used if the qualified vehicle  
24 is sold or otherwise transferred to a new owner.

25 SECTION 2. The provisions of this act shall be null, void and of no force  
26 and effect on and after December 31, 2023.