

STATEMENT OF PURPOSE

RS26068

This legislation protects the private property rights of Idaho vehicle owners by ensuring the right to rent their vehicle is maintained. The legislation further requires vehicle rental marketplaces, that contract with Idaho vehicle owners, to collect and remit all applicable taxes to the state and local governments which are currently due.

FISCAL NOTE

In instances where a taxpayer may not be paying the taxes currently due on vehicle rental income, there may be increased revenue to the state and local governments. Currently, vehicle rental are required to collect the Idaho sales tax, and any taxes applied by a local government pursuant to statutory authorization.

It is difficult to know how many vehicle rentals are currently active in Idaho, what they charge, how often they are rented, where they are rented, and if they are remitting the taxes they are currently required to collect.

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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).