

STATEMENT OF PURPOSE

RS26248

This legislation is designed to fund and provide services to prevent and treat opioid addiction in Idaho. The bill imposes on opioid distributors into the state a one-half cent tax per MME (morphine milligram equivalents) based upon the potency and quantity of various opioid drugs. The state tax commission would oversee collection of the tax. The funds would be distributed to several opioid addiction programs in the state including the board of pharmacy for education and medical provider outreach; to the public health districts to fund local recovery centers specifically related to treatment and prevention of opioid addiction; to the division of behavioral health for its medication-assisted treatment program specific to opioid addiction, and any balance to the department of health and welfare for other opioid treatment and prevention programs.

FISCAL NOTE

There is no fiscal impact to the general fund as the associated tax administration and program administration costs would be covered under the revenue generated. The cost to the state tax commission for the implementation is \$178,900 in personnel and operating costs, but the agency is able to absorb \$59,600 of those costs. The amount needed for implementation and ongoing administration includes: implementation one-time = \$42,000 operating to cover third party IT consulting; implementation and ongoing = \$77,300 personnel (one ongoing FTP, IT Systems Analyst - paygrade M). In summary, the implementation cost is \$119,300 and ongoing cost after implementation is \$77,300. The gross tax revenue is estimated at \$4.98 million annually based upon 2017 MME levels entering the state.

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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).