

## STATEMENT OF PURPOSE

### RS26444

The Idaho withholding statute, Idaho Code section 63-3035, contains the term "exemption," which is obsolete. The 2018 tax reform eliminated personal exemptions. This bill edits Idaho Code section 63-3035 to change the term "exemptions" to "allowances" and to make sure that any reference to the federal tax code will not interfere with Idaho developing a state-specific W-4.

### FISCAL NOTE

There is no fiscal impact to this bill. This does not change the way withholding is calculated. This changes Idaho Code to match the federal language.

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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).