

STATEMENT OF PURPOSE

RS26451

The Idaho grocery credit statute, Idaho Code section 63-3024A, contains the term "exemption," which is obsolete. The 2018 tax reform eliminated personal exemptions. This bill edits Idaho Code section 63-3024A to remove the term "exemptions" and to make sure that any reference to the federal tax code will not interfere with the Idaho grocery tax credit.

FISCAL NOTE

There is no fiscal impact of this change. This bill does not affect the current grocery credit statute.

Contact:

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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).