

## STATEMENT OF PURPOSE

### RS27051

This legislation rejects certain sections of rule of the Idaho State Tax Commission relating to sales and use tax administrative rules in Docket No. 35-0102-1803, Section 106, Subsection 05.b.

### FISCAL NOTE

There is no impact to the General Fund because parts of the rule will not go into effect.

**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).