

Idaho Sales Tax Expenditures
Gain from Exemption Repeal
\$ Thousands

	Projected CY2021	Repeal =1	Revenue Gain @ 6%	Cumulative Gain @ 6.0%	Gain @4.0%
Sales Tax Expenditures (Fiscal Year Basis)					
1 Specific Uses Not Taxed					
2	Production Exemption - Equipment	\$131,441	0	0	
3	Production Exemption - Supplies	\$99,501	0	0	
4	Irrigation Equipment and Supplies	\$5,018	1	5,018	
5	Pollution Control Equipment	\$14,453	1	14,453	
6	Broadcast Equipment and Supplies	\$3,366	1	3,366	
7	Publishing Equipment and Supplies	\$216	1	216	
8	Commercial Aircraft	\$2,154	1	2,154	
9	Railroad Rolling Stock and Remanufacturing	\$2,550	1	2,550	
10	Interstate Trucks	\$9,543	1	9,543	
11	Out-of-State Contracts	\$5,607	0	0	
12	Trade-in Allowance	\$40,741	0	0	
13	Sale or Lease of Businesses or Business Assets	\$2,661	0	0	
14	SNAP/WIC	\$14,431	0	0	
15	Vehicles and Vessels Sold to Nonresidents	\$22,974	0	0	
16	Common Carrier Purchases and Out-of-State Sales	NA	0	0	
17	Donations of Real Property to Idaho Government	\$4	0	0	
18	Incidental Sales of Tangible Personal Property	\$12	0	0	
19	Lodging, Eating, and Drinking Places	\$107	1	107	
20	School Lunches and Senior Citizen Meals	\$5,768	0	0	
21	Drivers Education Automobiles	\$38	0	0	
22	Ski Lifts and Snowgrooming Equipment	\$600	1	600	
23	Clean Rooms	\$480	1	480	
24	Alternative Electricity-Producing Equipment	Sunset	1	0	
25	Research and Development Equipment	\$7,200	1	7,200	
26	Corporate Headquarters Construction	Repealed	0	0	
27	Small Employer Headquarters Construction	\$115	1	115	
28	Glider Kit Vehicles	\$419	1	419	
29	Media Production Projects	Sunset	0	0	
30	State Tax Anticipation Revenue	\$3,058	1	3,058	
31	Motor Vehicles of Nonresident Students	\$26	1	26	
32	Personal Property of Military Personnel	NA	0	0	
33	Beverage and Food Samples	\$19	1	19	
34	Beverage and Food Donations	\$10	1	10	
35	Prepared Beverage and Food Given to Employees	\$167	1	167	
36				49,500	49,500
37					33,000
38 Goods Not Taxed					
39	Motor Fuels	\$153,414	0	0	
40	Heating Materials	\$4,255	0	0	
41	Utility Sales	\$125,464	1	125,464	
42	Used Manufactured Homes	\$2,760	1	2,760	
43	Vending Machines and Amusement Devices	\$0	1	0	
44	Prescriptions and Durable Medical Equipment	\$87,385	1	87,385	
45	Funeral Caskets	\$1,882	1	1,882	
46	Containers	\$50	0	0	
47	Nonprofit Literature	\$156	1	156	
48	Official Documents	\$83	1	83	
49	Precious Metal Bullion	\$558	1	558	
50	Idaho Commemorative Silver Medallions	\$2	1	2	
51	New Manufactured Homes or Modular Buildings	\$2,995	0	0	
52	Telecommunications Equipment	\$4,421	1	4,421	
53	Personal Property Tax on Rentals	\$400	1	400	
54	Remotely-Accessed Computer Software	\$10,210	1	10,210	
55				233,320	282,820
56					155,547
57 Services Not Taxed					
58	Construction	\$282,535	1	282,535	
59	Agricultural and Industrial Services	\$5,706	1	5,706	
60	Transportation Services	\$63,048	1	63,048	
61	Information Services	\$112,240	1	112,240	
62	Repairs	\$76,416	1	76,416	
63	Professional Services	\$294,599	1	294,599	
64	Business Services	\$189,887	1	189,887	
65	Personal Services	\$15,859	1	15,859	

