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 8	Publishing Equipment and Supplies Commercial Aircraft	\$216 \$2,154	1	216 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 Incidental Sales of Tangible Personal Property	\$4 \$12	0	0		
18 19		\$12	1	0 107		
20	Lodging, Eating, and Drinking Places 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26	Corporate Headquarters Construction	Repealed	0	0		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 31	State Tax Anticipation Revenue Motor Vehicles of Nonresident Students	\$3,058 \$26	1	3,058 26		
32	Personal Property of Military Personnel	\$20 NA	0	20		
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	33,000
37						
38	Goods Not Taxed		-	-		
39	Motor Fuels	\$153,414	0	0		
40 41	Heating Materials Utility Sales	\$4,255 \$125,464	0	0 125,464		
41	Used Manufactured Homes	\$2,760	1	2,760		
43	Vending Machines and Amusement Devices	\$0	1	2,700		
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 New Manufactured Homes or Modular Buildings	\$2	1 0	2		
51 52	New Manufactured Homes or Modular Buildings Telecommunications Equipment	\$2,995 \$4,421	0	0 4,421	<u> </u>	
52 53	Personal Property Tax on Rentals	\$4,421	1	4,421		
54	Remotely-Accessed Computer Software	\$10,210	1	10,210	<u> </u>	
55		\$.0, 2 10	•	233,320		155,547
56					,	
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 Professional Services	\$76,416 \$294,599	1 1	76,416 294,599		
6.2		ΨZ94,099	-	294,099		
63 64	Business Services	\$189,887	1	189,887		

Idaho Sales Tax Expenditures Gain from Exemption Repeal \$ Thousands

66	Health and Medical Services	\$674,480	1	674,480		
67	Social Services	\$103,470	1	103,470		
68	Educational Services	\$70,249	1	70,249		
69	Lottery Tickets and Pari-Mutuel Betting	\$18,770	1	18,770		
70	Media Measurement Services	\$89	1	89		
70	Miscellaneous Services	\$7,595	1	7,595		
72	Nonprofit Shooting Range Fees	\$55	1	55		
73	Gratuities for Meals	\$35 \$267	1	267		
73	Dealer Labor for New Vehicle Accessories	\$207	1	1,100		
74	Dealer Labor for New Vehicle Accessories	\$1,100	I	1,916,365	2 100 195	1 077 576
-	One office Earthfree Med Terred			1,910,303	2,199,185	1,277,576
76	Specific Entities Not Taxed	¢11.010	0	0		
77	Educational Institution Purchases	\$11,010	0	0		
78	Hospital Purchases	\$39,109	0	0		
79	Health Entity Purchases	\$621	0	0		
80	Canal Company Purchases	\$1,174	0	0		
81	Forest Protective Association Purchases	\$52	1	52		
82	Food Bank Purchases	\$437	1	437		
83	Nonsale Clothier Purchases	\$1	1	1		
84	Centers for Independent Living	\$7	1	7		
85	State of Idaho and Local Government Purchases	\$41,568	0	0		
86	Ronald McDonald House Rooms	\$1	0	0		
87	INL Research and Development Purchases	\$7,251	1	7,251		
88	Motor Vehicle Purchases by Family Members	\$2,670	1	2,670		
89	Sales by 4-H and FFA Clubs at Fairs	\$28	0	0		
90	Sales by Non-Retailers (Yard and Occasional Sales)	\$5,014	0	0		
91	Sales by Indian Tribes on Reservations	\$6,904	0	0		
92	Sales of Meals by Churches to Members	\$17	0	0		
93	Sales by Outfitters and Guides	\$16	1	16		
94	Sales Through Vending Machines	\$3,220	1	3,220		
95	Auto Manufacturer Rebates	\$881	1	881		
96	Incidental Sales by Churches	\$1,256	1	1,256		
97	Federal Excise Tax Imposed at Retail Level	↓, <u></u> _00 NA	0	0		
98	Federal Constitutional Prohibitions	NA	0	0		
99	Other Federal and State Statutory Prohibitions	NA	0	0		
100	Volunteer Fire Departments and Emergency Medical Se	\$283	1	283		
101	Senior Citizens Centers	\$67	1	67		
101	Blind Services Foundation, Inc.	\$07 \$12	1	12		
102	Advocates for Survivors of Domestic Violence and Sexual	\$12 \$14	1	12		
103	Free Dental Clinics	\$14 \$16	1	14		
104	A museums	\$10	1	308		
	Wuseums	\$308	I		0.045.675	10.004
106				16,491	2,215,675	10,994
107	T-4-1-	0.005.040		┥───┤	0.045.075	4 477 447
108	Totals	2,805,013			2,215,675	1,477,117
C			/2024			
Sourc	ce: Division of Financial Management, General Fund Reve	enue Book F	r2021	+		
Sales	Tax Exemption estimates ± \$50,000,000					