

## STATEMENT OF PURPOSE

RS30980 / H0410

This legislation would exempt from personal income taxation income earned on an Indian reservation by registered members of a tribe who live outside of Idaho

## FISCAL NOTE

This legislation would cause no additional expenditure of funds at the state or local level of government. This legislation would codify what has already been the practice of the Idaho Tax Commission to not collect income taxes on tribal members who live out of state and work on a reservation in Idaho. Therefore, the legislation would have no fiscal impact.

### 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).