

STATEMENT OF PURPOSE

RS31094 / H0534

This legislation creates a definition of “electric fuel” for commercial vehicles in Idaho, adding definitions to Section 63-2401, Idaho Code, and imposes a one (1) cent per kilowatt hour tax on electric fuel, making it equivalent to the existing tax on motor fuel in Section 63-2402, Idaho Code. It establishes a new Section, 63-2427D, Idaho Code, to say that the first receiver of electric fuel shall be required to obtain a motor fuel distributor license, and shall be required to use a meter, provided at their own expense, to measure the amount of electric fuel distributed to commercial vehicles. The motor fuel distributor is responsible for remitting a monthly distributor’s report to the state tax commission.

FISCAL NOTE

This legislation will have no negative fiscal impact to the state General Fund or any local units of government, but will have a positive impact to the Highway Distribution Fund.

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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).