

## STATEMENT OF PURPOSE

RS30996 / S1241

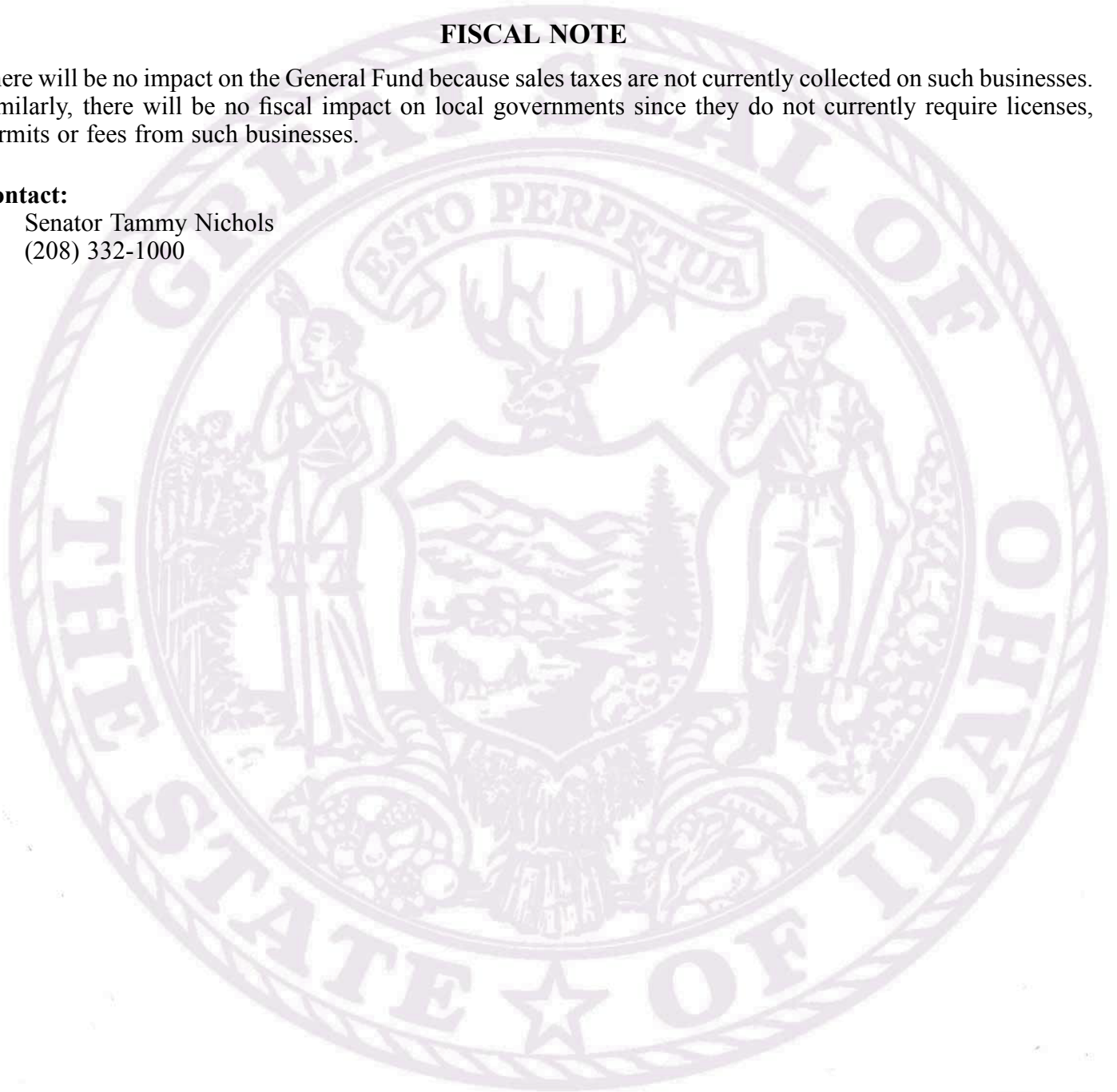
The Idaho Young Entrepreneurs Act prohibits local governments from requiring licenses, permits or fees of infrequent, youth owned and managed businesses. The legislation exempts infrequent, youth run businesses from sales tax collections.

## FISCAL NOTE

There will be no impact on the General Fund because sales taxes are not currently collected on such businesses. Similarly, there will be no fiscal impact on local governments since they do not currently require licenses, permits or fees from such businesses.

**Contact:**

Senator Tammy Nichols  
(208) 332-1000



**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).