

## STATEMENT OF PURPOSE

RS33779 / H0934

This legislation makes technical corrections to Idaho Code Section 63-3029N. Specifically, it clarifies that an eligible student may be 5 to 18 years of age at any time during the tax year; that tutoring must be for academic instruction; that advance payments may be claimed only initially; that funds are to be paid from the state refund account; what constitutes enrollment; and that curriculum may be obtained from one or more vendors, so long as the combined curriculum encompasses academic instruction. The legislation also deletes a code provision that is no longer needed and a reference to a code section that no longer exists.

## FISCAL NOTE

This legislation will not require additional full-time employees. There is no impact to the state general fund.

### 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).