STATEMENT OF PURPOSE

RS24372

This Legislation removes tax language that is inconsistent with and duplicative to the Idaho Grape Growers and Wine Producers Commission's Administrative Rules that were adopted by the Idaho Legislature in 2010 with respect to grapes and grape juice purchased from out-of-state producers for the production of wine in Idaho. Statutory changes should have been made following the 2010 Legislative Session to provide consistency with adoption of the Rules but have been unintentionally overlooked by Industry until now. The Legislation would also allow grape juice purchased in the state of Idaho for the production of wine in Idaho to be taxed just like out of state grapes juice purchased for the production of wine in Idaho is already allowed to be taxed. Additional language changes have been made to allow for easier readability and clarity of the statute.

FISCAL NOTE

There is no fiscal impact to the General Fund.



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