

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 15

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1
2 RELATING TO SALES AND USE TAXES; AMENDING SECTION 63-3622AA, IDAHO CODE, TO
3 EXEMPT PUBLIC RECORDS FEES FROM THE SALES OR USE TAX.

4 Be It Enacted by the Legislature of the State of Idaho:

5 SECTION 1. That Section 63-3622AA, Idaho Code, be, and the same is
6 hereby amended to read as follows:

7 63-3622AA. EXEMPTION FOR OFFICIAL DOCUMENTS. (1) There is hereby
8 exempted from the taxes imposed by this chapter the sale, purchase, or use
9 of records, transcripts, deeds, licenses, reports, and other documents
10 for which a fee, the amount of which is set by the Idaho Code, is imposed or
11 charged.

12 (2) There is exempted from the taxes imposed by this chapter the sale,
13 purchase, or use of public records requested pursuant to section 74-102,
14 Idaho Code.