

## STATEMENT OF PURPOSE

### RS26443

Idaho Code section 63-3622AA, established a sales tax exemption for official documents "where a fee, the amount of which is set by the Idaho Code, is imposed or charged." This bill would edit Idaho Code section 63-3622AA, to make it clear that purchasing copies under a public records request is exempt from sales tax whether a fee is set or not. This is taxpayer friendly and promotes transparent government.

### FISCAL NOTE

The total cost is \$10,000. The estimated loss of sales tax revenue is less than \$5,000. Another \$5,000 is estimated for a mailing campaign to notify all state agencies of the change and for some minor costs in changing the forms used in public records requests.

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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).