

## STATEMENT OF PURPOSE

RS29826C1 / H0817

The purpose of this bill is to eliminate the tax on basic groceries. Those items exempt from taxation will be determined by a commission with 3 members of the House, 3 members of the Senate and three nutritionists appointed by the governor. It also eliminates the grocery tax credit.

### FISCAL NOTE

Eliminating the grocery tax credit will have a positive impact to the general fund of approximately \$165 million. Eliminating the tax on basic groceries will have a negative impact on the general fund of approximately \$195 million based on ½ of the current grocery tax being attributed to basic groceries. The net impact on the State of Idaho will be approximately \$30 million less to the general fund.

#### Contact:

Representative Scott Syme  
(208) 332-1000  
Senator Abby Lee  
(208) 332-1325  
Representative Ryan Kerby  
(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).