

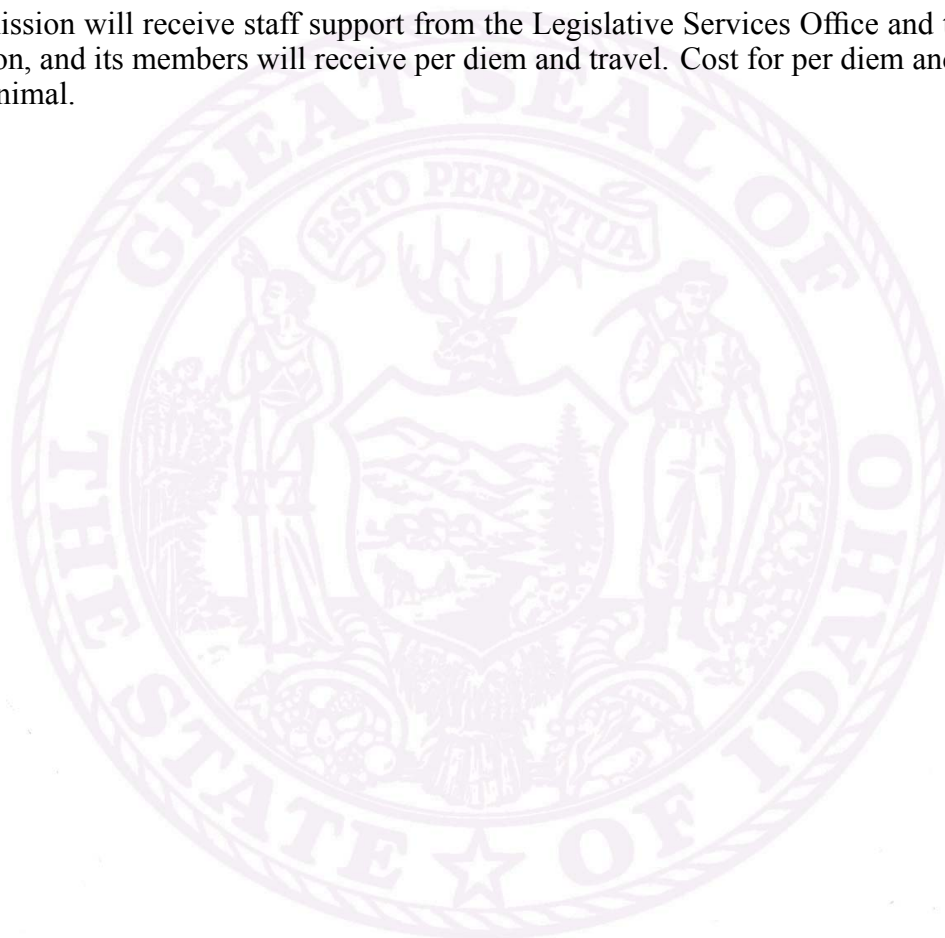
STATEMENT OF PURPOSE

RS24327

This legislation creates the Idaho Tax Review Commission, consisting of fifteen members (including legislators, a member of the state tax commission, and members of the public), charged with studying each sales and use tax exemption one or more times every six years and reporting its findings and recommendation to the Legislature and the Governor. The commission's study will determine the fiscal impact of each exemption and evaluate it in accordance with the criteria contained in the Final Report of the 2007 Interim Committee on Tax Exemptions.

FISCAL NOTE

The commission will receive staff support from the Legislative Services Office and the State Tax Commission, and its members will receive per diem and travel. Cost for per diem and travel costs will be minimal.



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