

STATEMENT OF PURPOSE

RS24834

This bill changes the amount of time a nonresident can drive in Idaho after purchasing a vehicle, before owing sales tax from 60 days to 90 days to match the time period in the use tax statute.

FISCAL NOTE

The impact on the general fund is estimated to be less than \$25,000. The use tax statute currently allows 90 days. This fiscal impact estimates the marginal difference between 60 and 90 days for the sales tax statute.

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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).