

## STATEMENT OF PURPOSE

RS27411C1 / H0352

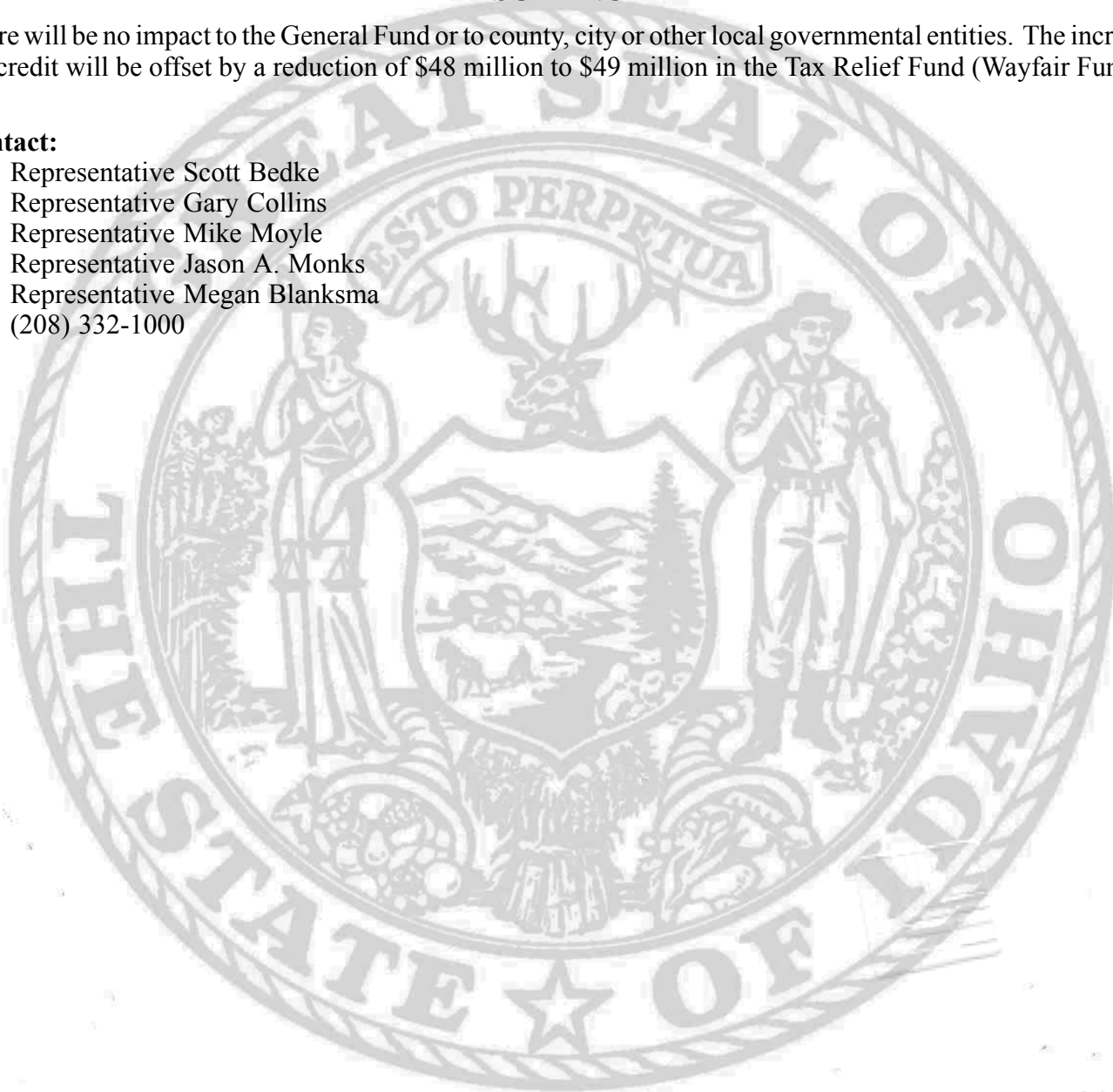
This legislation will increase the grocery tax credit from \$120 to \$135 per person for individuals age 65 and older and from \$100 to \$135 per person for all others. The average individual pays approximately \$125 per year in sales tax on groceries. This change will essentially offset the sales tax paid on groceries by all Idaho citizens.

## FISCAL NOTE

There will be no impact to the General Fund or to county, city or other local governmental entities. The increased tax credit will be offset by a reduction of \$48 million to \$49 million in the Tax Relief Fund (Wayfair Fund).

### Contact:

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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).