

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 496

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO SALES TAX; AMENDING CHAPTER 36, TITLE 63, IDAHO CODE, BY THE AD-
2 DITION OF A NEW SECTION 63-3622TT, IDAHO CODE, TO PROVIDE A SALES AND USE
3 TAX EXEMPTION ON CERTAIN CUSTOM MEAT PROCESSING SERVICES.
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5 Be It Enacted by the Legislature of the State of Idaho:

6 SECTION 1. That Chapter 36, Title 63, Idaho Code, be, and the same is
7 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
8 ignated as Section 63-3622TT, Idaho Code, and to read as follows:

9 63-3622TT. CUSTOM MEAT PROCESSING. There is hereby exempted from the
10 taxes imposed by this chapter any custom meat processing or packing ser-
11 vice, when the consumer furnishes, directly or indirectly, the animal to any
12 seller of meat processing or meat packing services, and any tangible per-
13 sonal property received, however processed, will not be resold.