

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 817

BY WAYS AND MEANS COMMITTEE

AN ACT

1 RELATING TO THE TAXATION OF FOOD; AMENDING CHAPTER 4, TITLE 67, IDAHO CODE,
2 BY THE ADDITION OF A NEW SECTION 67-465, IDAHO CODE, TO ESTABLISH PRO-
3 VISIONS REGARDING THE TAX-FREE FOOD COMMITTEE; AMENDING CHAPTER 36,
4 TITLE 63, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 63-3622H, IDAHO
5 CODE, TO PROVIDE A SALES AND USE TAX EXEMPTION FOR CERTAIN FOODS SOLD
6 FOR HUMAN CONSUMPTION AND TO DEFINE A TERM; REPEALING SECTION 63-3024A,
7 IDAHO CODE, RELATING TO FOOD TAX CREDITS AND REFUNDS; REPEALING SEC-
8 TION 63-3077G, IDAHO CODE, RELATING TO THE EXCHANGE OF INFORMATION WITH
9 THE DEPARTMENT OF CORRECTION; REPEALING SECTION 63-3077H, IDAHO CODE,
10 RELATING TO THE EXCHANGE OF INFORMATION WITH THE DEPARTMENT OF HEALTH
11 AND WELFARE; AMENDING SECTION 32-706, IDAHO CODE, TO REMOVE A PROVISION
12 REGARDING THE FOOD TAX CREDIT AND REFUND AND TO MAKE A TECHNICAL CORREC-
13 TION; AND DECLARING AN EMERGENCY AND PROVIDING EFFECTIVE DATES.
14

15 Be It Enacted by the Legislature of the State of Idaho:

16 SECTION 1. That Chapter 4, Title 67, Idaho Code, be, and the same is
17 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
18 ignated as Section 67-465, Idaho Code, and to read as follows:

19 67-465. TAX-FREE FOOD COMMITTEE. The tax-free food committee is
20 hereby created under the legislative council for the purpose of determining
21 the foods that shall be exempt from sales and use tax pursuant to section
22 63-3622H, Idaho Code.

23 (2) The tax-free food committee shall consist of nine (9) members:

24 (a) Three (3) members shall be representatives serving in the house of
25 representatives, two (2) from the majority party and one (1) from the
26 minority party, to be appointed by the speaker of the house of represen-
27 tatives;

28 (b) Three (3) members shall be senators serving in the senate, two (2)
29 from the majority party and one (1) from the minority party, to be ap-
30 pointed by the senate president pro tempore; and

31 (c) Three (3) members to be appointed by the governor.

32 (3) The committee may consult with subject experts as needed and may
33 hold public hearings pursuant to chapter 2, title 74, Idaho Code.

34 (4) The committee shall elect a chair and shall meet as needed to revise
35 and update the list of foods to be exempted from sales and use tax. The com-
36 mittee shall transmit the list of tax-free foods to the state tax commission
37 on an annual basis on or before June 1 of each year. The first report shall be
38 due June 1, 2023.

39 SECTION 2. That Chapter 36, Title 63, Idaho Code, be, and the same is
40 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
41 ignated as Section 63-3622H, Idaho Code, and to read as follows:

1 63-3622H. EXEMPTION FOR FOOD FOR HUMAN CONSUMPTION. On and after July
2 1, 2023, there is hereby exempted from the sales and use taxes imposed by this
3 chapter the sale of certain foods sold for human consumption. As used in this
4 section, "food" shall consist only of those foods approved by the tax-free
5 food committee established in section 67-465, Idaho Code.

6 SECTION 3. That Section [63-3024A](#), Idaho Code, be, and the same is hereby
7 repealed.

8 SECTION 4. That Section [63-3077G](#), Idaho Code, be, and the same is hereby
9 repealed.

10 SECTION 5. That Section [63-3077H](#), Idaho Code, be, and the same is hereby
11 repealed.

12 SECTION 6. That Section 32-706, Idaho Code, be, and the same is hereby
13 amended to read as follows:

14 32-706. CHILD SUPPORT. (1) In a proceeding for divorce or child sup-
15 port, the court may order either or both parents owing a duty of support to a
16 child to pay an amount reasonable or necessary for his or her support and edu-
17 cation until the child is eighteen (18) years of age, without regard to mari-
18 tal misconduct, after considering all relevant factors which may include:

19 (a) The financial resources of the child;

20 (b) The financial resources, needs, and obligations of both the custo-
21 dial and noncustodial parents which ordinarily shall not include a par-
22 ent's community property interest in the financial resources or obli-
23 gations of a spouse who is not a parent of the child, unless compelling
24 reasons exist;

25 (c) The standard of living the child enjoyed during the marriage;

26 (d) The physical and emotional condition and needs of the child and his
27 or her educational needs;

28 (e) The availability of medical coverage for the child at reasonable
29 cost as defined in section 32-1214B, Idaho Code; and

30 (f) The actual tax benefit recognized by the party claiming the federal
31 child dependency exemption.

32 (2) If the child continues his high school education subsequent to
33 reaching the age of eighteen (18) years, the court may, in its discretion,
34 and after considering all relevant factors which include those set forth in
35 subsection (1) of this section, order the continuation of support payments
36 until the child discontinues his high school education or reaches the age of
37 nineteen (19) years, whichever is sooner.

38 (3) All child support orders shall notify the obligor that the order
39 will be enforced by income withholding pursuant to chapter 12, title 32,
40 Idaho Code. Failure to include this provision does not affect the validity
41 of the support order. The court shall require that the social security num-
42 bers of both the obligor and obligee be included in the order or decree.

43 (4) In a proceeding for the support of a child or a minor parent, the
44 court may order the parent(s) of each minor parent to pay an amount reason-
45 able or necessary for the support and education of the child born to the minor

1 parent(s) until the minor parent is eighteen (18) years of age, after consid-
2 ering all relevant factors which may include:

3 (a) The financial resources of the child;

4 (b) The financial resources of the minor parent;

5 (c) The financial resources, needs and obligations of the parent of the
6 minor parent;

7 (d) The physical and emotional condition and needs of the child and his
8 or her educational needs; and

9 (e) The availability of medical coverage for the child at reasonable
10 cost as defined in section 32-1214B, Idaho Code.

11 (5) The legislature hereby authorizes and encourages the supreme court
12 of the state of Idaho to adopt and to periodically review for modification
13 guidelines that utilize and implement the factors set forth in subsections
14 (1) through (4) of this section to create a uniform procedure for reaching
15 fair and adequate child support awards. There shall be a rebuttable pre-
16 sumption that the amount of the award which would result from the applica-
17 tion of the guidelines is the amount of child support to be awarded, unless
18 evidence is presented in a particular case that indicates that an applica-
19 tion of the guidelines would be unjust or inappropriate. If the court de-
20 termines that circumstances exist to permit a departure from the guidelines,
21 the judge making the determination shall make a written or specific finding
22 on the record that the application of the guidelines would be unjust or in-
23 appropriate in the particular case before the court. When adopting guide-
24 lines, the supreme court shall provide that in a proceeding to modify an ex-
25 isting award, children of the party requesting the modification who are born
26 or adopted after the entry of the existing order shall not be considered.

27 (6) If the court awards one (1) parent the right to claim tax benefits
28 associated with ~~his~~ the child or children, the court order need not list
29 every applicable tax benefit. The parent who was awarded the tax benefits
30 for the child or children shall attach a copy of the court order to his in-
31 come tax return. The state tax commission shall recognize the award of tax
32 benefits with respect to the child or children as applying to the child tax
33 credit under section 63-3029L, Idaho Code, ~~the food tax credit under section~~
34 ~~63-3024A, Idaho Code,~~ and any and all other state and federal tax deductions,
35 exemptions, and credits for which the parent qualifies, unless the court
36 order specifies otherwise.

37 SECTION 7. An emergency existing therefor, which emergency is hereby
38 declared to exist, Sections 1 and 2 of this act shall be in full force and ef-
39 fect on and after July 1, 2022. Sections 3 through 6 of this act shall be in
40 full force and effect on and after July 1, 2023.