STATEMENT OF PURPOSE

RS24039

To be consistent with other non-motorized vessels, this legislation adds paddleboards and similar vessels to the list of watercraft that are subject to sales tax when purchased by nonresidents.

FISCAL NOTE

An increase in state revenues of \$25,000, of which \$20,300 affects the General Fund in fiscal year 2017.



Contact: Michael Chakarun Tax Commission (208) 334-7742

Statement of Purpose / Fiscal Note