

## STATEMENT OF PURPOSE

### RS26421

Section 63-3638, Idaho Code, governs the distribution of sales tax revenue to various agencies and entities. This bill amends Section 63-3638, Idaho Code, to more clearly articulate the established process for distributing the sales tax revenue. The bill also requires special taxing districts to expend the money they receive from the sales tax distribution for the specific purpose for which the taxing district was created. This will increase the distribution to the Transportation Expansion and Congestion Mitigation Program by roughly \$2 million.

### FISCAL NOTE

Roughly \$2 million reduction to the general fund, and an increase of \$2 million to the Transportation Expansion and Congestion Mitigation Program.

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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).