

## STATEMENT OF PURPOSE

RS30408 / H0185

This legislation creates a definition of “electric fuel” for commercial vehicles in Idaho, adding definitions to section 63-2401, Idaho Code, and imposes a .08 cent tax per kilowatt hour tax on electric fuel, making it equivalent to the existing tax on motor fuel in section 63-2402, Idaho Code. It establishes a new section, 63-2427D, Idaho Code, to say that the first receiver of electric fuel shall be required to obtain a motor fuel distributor license, and shall be required to use a meter, provided at their own expense, to measure the amount of electric fuel distributed to commercial vehicles. The motor fuel distributor is responsible for remitting a monthly distributor’s report to the state tax commission.

## FISCAL NOTE

This bill will have no negative fiscal impact to the state General Fund or local units of government but will have a positive impact to the Highway Distribution 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).