

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 446

BY REVENUE AND TAXATION COMMITTEE

1 AN ACT
2 RELATING TO SALES TAX; AMENDING CHAPTER 36, TITLE 63, IDAHO CODE, BY THE AD-
3 DITION OF A NEW SECTION 63-3622XX, IDAHO CODE, TO PROVIDE A SALES TAX EX-
4 EMPTION FOR GRAIN BIN EQUIPMENT; AND DECLARING AN EMERGENCY AND PROVID-
5 ING AN EFFECTIVE DATE.

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

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

10 63-3622XX. GRAIN BIN EQUIPMENT. There are exempted from the taxes im-
11 posed by this chapter all sales of augers, dryers, fans, sweep augers, and
12 other machinery used directly and primarily within or affixed to grain bin
13 structures that can be removed from the grain bin structure without affect-
14 ing the structural integrity of the grain bin structure and where the grain
15 bin structures are used directly and primarily in agricultural production,
16 whether or not such augers, dryers, fans, sweep augers, and other machin-
17 ery are to become part of real property and whether or not installed by the
18 farmer, a contractor, or subcontractor.

19 SECTION 2. An emergency existing therefor, which emergency is hereby
20 declared to exist, this act shall be in full force and effect on and after
21 July 1, 2024.