



LEGISLATURE OF THE STATE OF IDAHO



Sixty-fifth Legislature

First Regular Session - 2019

IN THE _____

BILL NO. _____

BY _____

AN ACT

RELATING TO SALES AND USE TAXES; AMENDING SECTION 63-3622AA, IDAHO CODE, TO EXEMPT PUBLIC RECORDS FEES FROM THE SALES OR USE TAX.

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

SECTION 1. That Section 63-3622AA, Idaho Code, be, and the same is hereby amended to read as follows:

63-3622AA. EXEMPTION FOR OFFICIAL DOCUMENTS. (1) There is hereby exempted from the taxes imposed by this chapter the sale, purchase, or use of records, transcripts, deeds, licenses, reports, and other documents for which a fee, the amount of which is set by the Idaho Code, is imposed or charged.

(2) There is exempted from the taxes imposed by this chapter the sale, purchase, or use of public records requested pursuant to section 74-102, Idaho Code.