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LEGISLATURE OF THE STATE OF IDAHO
Sixty-sixth Legislature Second Regular Session - 2022

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1 AN ACT
2 RELATING TO FUELS TAX; AMENDING CHAPTER 24, TITLE 63, IDAHO CODE, BY THE
3 ADDITION OF A NEW SECTION 63-2402A, IDAHO CODE, TO PROVIDE FOR AN AD-
4 JUSTMENT OF TAX ON MOTOR FUEL; PROVIDING A SUNSET DATE; AND DECLARING AN
5 EMERGENCY.

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

7 SECTION 1. That Chapter 24, 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 63-2402A, Idaho Code, and to read as follows:

10 63-2402A. ADJUSTMENT OF TAX ON MOTOR FUEL. (1) Notwithstanding the
11 provisions of section 63-2402(2), Idaho Code, the tax imposed in section
12 63-2402, Idaho Code, shall be at the rate of zero cents (0¢) per gallon of
13 motor fuel received.

14 (2) Each distributor shall be required to render to the commission the
15 monthly distributor's report required in section 63-2406, Idaho Code, in-
16 cluding any deductions authorized pursuant to section 63-2407, Idaho Code.
17 The tax commission shall use the monthly distributor's reports to calculate
18 the reduction of tax revenues caused by the adjustment of the tax on motor
19 fuel implemented by this section.

20 (3) There is hereby created in the state treasury the gas tax moratorium
21 fund. The fund shall receive one or more distributions from the general fund
22 by legislative appropriation. Moneys in the fund shall be used to reimburse
23 the commission for the reduction of tax revenues caused by the adjustment of
24 the tax on motor fuel implemented by this section. The commission shall dis-
25 tribute moneys from the fund pursuant to section 63-2412, Idaho Code.

26 (4) The provisions of this section shall be effective on August 1, 2022.

27 SECTION 2. The provisions of Section 1 of this act shall be null, void,
28 and of no force and effect on and after February 1, 2023.

29 SECTION 3. An emergency existing therefor, which emergency is hereby
30 declared to exist, this act shall be in full force and effect on and after its
31 passage and approval.

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1 TRANSPORTATION - Adds to existing law to establish a temporary moratorium on
2 fuel tax.