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| The taxable sales price isn't just the list price. Consider these items when calculating the tax due. | Idaho Code | Sales Tax Rule |
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Included in the sales price — Charge tax on these items from your invoice

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| Auction fees (e.g., buyers fee, gate fee) | 63-3613(a) | 043(2)(c) |
| Dealer document fees | 63-3613(a) | 043(2) |
| Federal excise tax imposed on manufacturer or wholesaler | 63-3613(a) | 043(2) |
| Flooring cost interest | 63-3613(a)(2) | 043, 060(1) |
| Freight or shipping charges to transport vehicle to dealer's location before the sale (i.e., freight-in)* | 63-3613(a)(3) | 061 |
| Manufacturer's warranty, even if separately stated | 63-3613(a) | 049(4) |
| Options including theft-deterrent systems, GPS systems | 63-3613(a) | 049(4) |
| Services agreed to be performed as a condition of sale (e.g., alignment, lettering) | 63-3613(a) | 043 |
| Set-up fees for manufactured homes, Park Model Recreational Vehicles (PMRV)* | 63-3613(b) | 048 |

Excluded from sales price — Don't charge tax on these items from your invoice

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| Excluded federal excise tax imposed directly on the retail sale | | 060(2) |
| Finance charges | 63-3613(b)(6) | 043 |
| Gap insurance | 63-3613(a) | 042(3) |
| Optional warranty or service contract separately stated on customer invoice | | 049(5) |
| Idaho government-imposed fees, such as title and registration fees, separately stated on customer invoice | 63-3622AA | |
| Motor vehicle dealer's labor or service charge to add accessories to a new factory-delivered motor vehicle when the accessory is sold with the motor vehicle. (Motor vehicle and accessories as defined in Idaho Code section 63-3622OO.) <i>Effective July 1, 2019.</i> | 63-3622OO | |

Reduces the sales price if paid to the seller

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| Manufacturer's rebate paid to the seller of the motor vehicle. (Motor vehicle as defined in Idaho Code section 63-3606B.) | 63-3613(b)(8) and 63-3606B | 051(2)(d) |
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Note: Methods of payment don't affect the sales price

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| Barter (i.e., trades between individuals) Each party owes tax on the fair market value of vehicle received. | 63-3612(1) | 044(3) |
| Customer down payment — cash or otherwise | 63-3613(a) | |
| Insurance settlements | | 044(4) |

*Delivery and handling charges for transportation and labor/services for set up of a PMRV are included in the taxable sales price.