

NOTE: Excerpted from January 2018 General Fund Revenue Book

## Idaho's Tax Structure

### Fiscal Summary

\$ Thousands

|  | FY2016    | FY2017    | FY2018    | FY2019    | FY2020    |
|--|-----------|-----------|-----------|-----------|-----------|
| <b>2 Sales Tax Expenditures (Fiscal Year Basis)</b>    |           |           |           |           |           |
| <b>2.1 Specific Uses Not Taxed</b>                     |           |           |           |           |           |
| 2.1.01 Production Exemption - Equipment                | \$111,144 | \$110,088 | \$117,125 | \$121,693 | \$127,604 |
| 2.1.02 Production Exemption - Supplies                 | \$84,136  | \$83,337  | \$88,663  | \$92,122  | \$96,596  |
| 2.1.03 Irrigation Equipment and Supplies               | \$4,327   | \$4,435   | \$4,546   | \$4,660   | \$4,776   |
| 2.1.04 Pollution Control Equipment                     | \$11,523  | \$12,133  | \$12,752  | \$13,481  | \$14,332  |
| 2.1.05 Broadcast Equipment and Supplies                | \$2,729   | \$2,700   | \$2,873   | \$2,985   | \$3,130   |
| 2.1.06 Publishing Equipment and Supplies               | \$175     | \$173     | \$184     | \$191     | \$201     |
| 2.1.07 Commercial Aircraft                             | \$2,054   | \$2,154   | \$2,154   | \$2,154   | \$2,154   |
| 2.1.08 Railroad Rolling Stock and Remanufacturing      | \$2,550   | \$2,550   | \$2,550   | \$2,550   | \$2,550   |
| 2.1.09 Interstate Trucks                               | \$7,740   | \$8,058   | \$8,351   | \$8,557   | \$8,663   |
| 2.1.10 Out-of-State Contracts                          | \$4,548   | \$4,499   | \$4,786   | \$4,973   | \$5,214   |
| 2.1.11 Trade-in Value                                  | \$33,044  | \$34,400  | \$35,652  | \$36,534  | \$36,983  |
| 2.1.12 Sale or Lease of Businesses or Business Assets  | \$2,158   | \$2,135   | \$2,271   | \$2,360   | \$2,475   |
| 2.1.13 SNAP/WIC  | \$16,297  | \$16,601  | \$17,075  | \$17,471  | \$17,930  |
| 2.1.14 Vehicles and Vessels Sold to Nonresidents       | \$18,634  | \$19,376  | \$20,106  | \$20,603  | \$20,856  |
| 2.1.15 Common Carrier Purchases and Out-of-State Sales | NA        | NA        | NA        | NA        | NA        |
| 2.1.16 Donations of Real Property to Idaho Government  | \$4       | \$4       | \$4       | \$4       | \$4       |
| 2.1.17 Incidental Sales of Tangible Personal Property  | \$12      | \$12      | \$12      | \$12      | \$12      |
| 2.1.18 Lodging, Eating, and Drinking Places            | \$89      | \$91      | \$95      | \$98      | \$102     |
| 2.1.19 School Lunches and Senior Citizen Meals         | \$5,098   | \$5,143   | \$5,297   | \$5,475   | \$5,700   |
| 2.1.20 Drivers Education Automobiles                   | \$39      | \$39      | \$38      | \$39      | \$39      |
| 2.1.21 Ski Lifts and Snowgrooming Equipment            | \$600     | \$600     | \$600     | \$600     | \$600     |
| 2.1.22 Clean Rooms                                     | \$480     | \$480     | \$480     | \$480     | \$480     |
| 2.1.23 Alternative Electricity-Producing Equipment     | Sunset    | Sunset    | Sunset    | Sunset    | Sunset    |
| 2.1.24 Research and Development Equipment              | \$7,200   | \$7,200   | \$7,200   | \$7,200   | \$7,200   |
| 2.1.25 Corporate Headquarters Construction             | Repealed  | Repealed  | Repealed  | Repealed  | Repealed  |
| 2.1.26 Small Employer Headquarters Construction        | \$115     | \$115     | \$115     | \$115     | \$115     |
| 2.1.27 Glider Kit Vehicles                             | \$340     | \$354     | \$367     | \$376     | \$381     |
| 2.1.28 Media Production Projects                       | \$77      | Sunset    | Sunset    | Sunset    | Sunset    |
| 2.1.29 State Tax Anticipation Revenue                  | \$8,438   | \$8,780   | \$9,580   | \$10,380  | \$11,180  |
| 2.1.30 Motor Vehicles of Nonresident Students          | \$26      | \$26      | \$26      | \$26      | \$27      |
| 2.1.31 Personal Property of Military Personnel         | NA        | NA        | NA        | NA        | NA        |
| 2.1.32 Beverage and Food Samples                       | \$16      | \$16      | \$16      | \$17      | \$17      |
| 2.1.33 Beverage and Food Donations                     | \$10      | \$10      | \$10      | \$10      | \$10      |
| 2.1.34 Prepared Beverage and Food Given to Employees   | \$160     | \$160     | \$160     | \$160     | \$160     |
| <b>2.2 Goods Not Taxed</b>                             |           |           |           |           |           |
| 2.2.01 Motor Fuels                                     | \$136,137 | \$138,654 | \$144,093 | \$144,841 | \$155,383 |
| 2.2.02 Heating Materials                               | \$3,974   | \$3,950   | \$4,172   | \$4,540   | \$4,766   |
| 2.2.03 Utility Sales                                   | \$105,074 | \$108,226 | \$111,473 | \$114,817 | \$118,262 |
| 2.2.04 Used Manufactured Homes                         | \$2,760   | \$2,760   | \$2,760   | \$2,760   | \$2,760   |
| 2.2.05 Vending Machines and Amusement Devices          | \$0       | \$0       | \$0       | \$0       | \$0       |
| 2.2.06 Prescriptions and Durable Medical Equipment     | \$61,594  | \$65,751  | \$68,972  | \$73,275  | \$78,807  |
| 2.2.07 Funeral Caskets                                 | \$1,576   | \$1,623   | \$1,672   | \$1,722   | \$1,774   |
| 2.2.08 Containers                                      | \$41      | \$42      | \$44      | \$45      | \$47      |
| 2.2.09 Nonprofit Literature                            | \$140     | \$143     | \$145     | \$147     | \$149     |
| 2.2.10 Official Documents                              | \$70      | \$71      | \$72      | \$73      | \$74      |
| 2.2.11 Precious Metal Bullion                          | \$558     | \$558     | \$558     | \$558     | \$558     |
| 2.2.12 Idaho Commemorative Silver Medallions           | \$2       | \$2       | \$2       | \$2       | \$2       |
| 2.2.13 New Manufactured Homes or Modular Buildings     | \$2,468   | \$2,509   | \$2,577   | \$2,660   | \$2,750   |
| 2.2.14 Telecommunications Equipment                    | \$2,495   | \$2,745   | \$3,019   | \$3,321   | \$3,653   |
| 2.2.15 Personal Property Tax on Rentals                | \$400     | \$400     | \$400     | \$400     | \$400     |
| 2.2.16 Remotely-Accessed Computer Software             | \$8,070   | \$8,385   | \$8,721   | \$8,891   | \$9,075   |