LEGISLATURE OF THE STATE OF IDAHO Sixty-second Legislature First Regular Session - 2013

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 15

BY REVENUE AND TAXATION COMMITTEE

AN ACT

- RELATING TO THE SALES AND USE TAX; AMENDING CHAPTER 36, TITLE 63, IDAHO CODE,
 BY THE ADDITION OF A NEW SECTION 63-3607A, IDAHO CODE, TO DEFINE THE TERM
 "PRIMARY" OR "PRIMARILY" WITH RESPECT TO THE USE OF TANGIBLE PERSONAL
 PROPERTY FOR SALES AND USE TAX PURPOSES.
- 6 Be It Enacted by the Legislature of the State of Idaho:

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SECTION 1. That Chapter 36, Title 63, Idaho Code, be, and the same is
hereby amended by the addition thereto of a <u>NEW SECTION</u>, to be known and designated as Section 63-3607A, Idaho Code, and to read as follows:

10 63-3607A. PRIMARY OR PRIMARILY. (1) With respect to the use of tangible personal property, "primary" or "primarily" means the predominant or 12 greatest use of the property.

(2) In determining the primary use of tangible personal property, all
uses of the property shall be aggregated into total taxable uses and total
nontaxable uses pursuant to the provisions of this chapter. The primary use
shall be the greater of the total taxable use or total nontaxable use.

17 (3) The use of tangible personal property shall be measured in terms of 18 hours, miles, gallons or other measure commonly or customarily used to mea-19 sure or determine use of the property.