

LEGISLATURE OF THE STATE OF IDAHO
Sixty-eighth Legislature First Regular Session - 2025

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 263, As Amended in the Senate

BY WAYS AND MEANS COMMITTEE

AN ACT

RELATING TO TAXATION; AMENDING CHAPTER 36, TITLE 63, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 63-3622XX, IDAHO CODE, TO PROVIDE THAT ANIMAL ADOPTION AND RESCUE FEES ARE NOT SUBJECT TO SALES AND USE TAXES; AND DECLARING AN EMERGENCY AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. That Chapter 36, Title 63, Idaho Code, be, and the same is hereby amended by the addition thereto of a NEW SECTION, to be known and designated as Section 63-3622XX, Idaho Code, and to read as follows:

63-3622XX. ANIMAL ADOPTION AND RESCUE FEES. Any fee charged by a local government or a nonprofit entity that has tax-exempt status under section 501(c) (3) of the Internal Revenue Code for the adoption or rescue of an animal is deemed a service fee and not the sale or use of tangible personal property. Such adoption or rescue fees, which may include costs ordinarily and necessarily incurred by the local government or nonprofit entity for the care, feeding, housing, and transportation of such adopted or rescued animal, shall not be subject to the taxes imposed by this chapter and have never been subject to such taxes.

SECTION 2. An emergency existing therefor, which emergency is hereby declared to exist, this act shall be in full force and effect on and after July 1, 2025.